

Section 8

Your NPO's GAAP Financial Statements

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REQUIRED FINANCIAL REPORTING

Requirement #1-B (from Section 1): *The organization must use the same policies, procedures, and methods for all accounting, including cost allocation, and for all financial reporting; including grant reporting to State funding agencies, annual reporting to the Tennessee Secretary of State, Division of Charitable Solicitations (including IRS Form 990), and general purpose financial reporting.*

Not-for-profit organizations must prepare the following financial statements according to generally accepted accounting principles (GAAP):

1. Statement of Financial Position (traditionally the Balance Sheet)
2. Statement of Activities (formerly the Statement of Support, Revenue, Expenses, and Changes in Fund Balances)
3. Statement of Cash Flows
4. Statement of Functional Expenses (required of voluntary health and welfare organizations, optional for other not-for-profit organizations)

In addition, GAAP financial statements should contain all notes and supplementary schedules that a reader might need to understand your statements and that you need to demonstrate your organization's compliance with legal and contractual agreements. While not required by GAAP, the State of Tennessee (refer to Section 4-3-304, *Tennessee Code Annotated*, the Tennessee grant contract, the Tennessee audit contract, and the *Tennessee Audit Manual*) requires NPOs that receive funds from state agencies to include a Schedule of Grant Activity.

OMB *Circular A-133* also requires the inclusion of “a schedule of expenditures of Federal awards” (§____.310(b)). The two may be combined and titled Schedule of Expenditures of Federal Awards and State/Other Grants (illustrated in this section).

Refer to illustrative GAAP financial statements and a description of the required notes in this section.

Statement of Financial Position

Previously called a balance sheet, this statement includes information about an organization's assets, liabilities, and net assets and about their relationships to each other at a moment in time. The term net assets is now used in lieu of the term fund balances.

Assets are reported by homogeneous groups such as cash and cash equivalents; receivables; short-term loans; inventories; deposits and prepaid expenses; marketable securities; other long-term investments; and land, buildings, equipment.

Assets are sequenced according to their liquidity (Paragraph 12, FASB Statement No. 117). “Cash or other assets received with a **donor-imposed restriction** that limits their use to long-term purposes should not be classified with cash or other assets that are unrestricted and available for current use.” (Paragraphs 11, FASB Statement No. 117).

Liabilities are reported by groups such as accounts payable, accrued payroll, other accrued expenses, deferred and unearned revenue, funds due to grantors, short-term loans, mortgages, and other long-term liabilities. Liabilities are sequenced according to the nearness of their maturity and resulting use of cash.

Net assets are reported by three groups: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets--based on the existence or absence of donor-imposed restrictions.

Net assets are the same as equity as used in the statements of position of for-profit organizations. The term net assets is now used in lieu of the term fund balances. According to FASB Statement No. 117, footnote No. 5:

This Statement [FASB Statement No. 117] does not use the terms *fund balance* or *changes in fund balances* because in current practice those terms are commonly used to refer to individual groups of assets and related liabilities rather than to an entity's net assets or changes in net assets taken as a whole. Reporting by fund groups is not a necessary part of external financial reporting; however, this Statement does not preclude providing disaggregated information by fund groups.

Increases in **unrestricted net assets** generally result from unrestricted contributions and from other revenues from program service fees and sales, membership dues and assessments, interest and dividends, gains (losses) on sales of assets, and other earned income. That is, revenues that do not involve donor-imposed restrictions result in increases in unrestricted net assets. Expenses incurred in providing services, producing and delivering goods, raising contributions, and performing administrative functions result in decreases in unrestricted net assets.

Separate line items may be reported within unrestricted net assets or in notes to financial statements to distinguish between unrestricted net assets that are (a) available for current use, (b) invested in fixed assets, (c) invested in long-term investments (e.g., board-designated endowment), and (d) otherwise designated by the board.

The only limits on the use of unrestricted net assets are the broad limits resulting from the nature of the organization, the environment in which it operates, and the purposes specified in its articles of incorporation or bylaws and limits resulting from contractual agreements with suppliers, creditors, and others entered into by the organization in the course of its business. Information about those contractual limits that are significant, including the existence of loan covenants, generally is provided in notes to financial statements. Similarly, information about self-imposed limits that may be useful, including information about voluntary resolutions by the governing board of an organization to designate a portion of its unrestricted net assets to function as an endowment (sometimes called a *board-designated endowment*), may be provided in notes to or on the face of financial statements. (Paragraph 16, FASB Statement No. 117)

Increases in **temporarily restricted net assets** result from receiving contributions with temporary donor-imposed restrictions. Other revenues that involve temporary donor-imposed restrictions result in increases in temporarily restricted net assets. Expenses that are related to temporary donor-imposed restricted purposes result in temporarily restricted net assets being released from restriction, increasing unrestricted net assets and decreasing temporarily restricted net assets.

[S]eparate line items may be reported within temporarily restricted net assets or in notes to financial statements to distinguish between temporary restrictions for (a) support of particular operating activities, (b) investment for a specified term, (c) use in a specified future period, or (d) acquisition of long-lived assets. Donors' temporary restrictions may require that resources be used in a later period or after a specified date (time restrictions), or that resources be used for a specified purpose (purpose restrictions), or both. For example, gifts of cash and other assets with stipulations that they be invested to provide a source of income for a specified term and that

the income be used for a specified purpose are both time and purpose restricted. Those gifts often are called *term endowments*. (Paragraph 15, FASB Statement No. 117)

Increases in **permanently restricted net assets** result from receiving contributions with permanent donor-imposed restrictions.

Separate line items may be reported within permanently restricted net assets or in notes to financial statements to distinguish between permanent restrictions for holdings of (a) assets, such as land or works of art, donated with stipulations that they be used for a specified purpose, be preserved, and not be sold or (b) assets donated with stipulations that they be invested to provide a permanent source of income. The latter result from gifts and bequests that create permanent **endowment funds**. (Paragraph 14, FASB Statement No. 117)

Statement of Activities

Previously called Statement of Support, Revenue, Expense, and Changes in Fund Balances, the statement of activities includes information about contributions and other revenues, expenses, gains, losses, and the amount of change in net assets for the period. This statement must also summarize expenses for program(s), management and general, and fundraising.

FASB Statement No. 117, *Financial Statements of Not-for-Profit Organizations*, paragraphs 18-23, states:

18. . . . The change in net assets should articulate to the net assets or equity reported in the statement of financial position. . . .
19. A statement of activities shall report the amount of change in permanently restricted net assets, temporarily restricted net assets, and unrestricted net assets for the period. Revenues, expenses, gains, and losses increase or decrease net assets and shall be classified as provided in paragraphs 20-23. Other events, such as expirations of donor-imposed restrictions, that simultaneously increase one class of net assets and decrease another (reclassifications) shall be reported as separate items. Information about revenues, expenses, gains, losses, and reclassifications generally is provided by aggregating items that possess similar characteristics into reasonably homogeneous groups. . . .
20. A statement of activities shall report revenues as increases in unrestricted net assets unless the use of the assets received is

limited by donor-imposed restrictions. For example, fees from rendering services and income from investments generally are unrestricted; however, income from donor-restricted permanent or term endowments may be donor restricted and increase either temporarily restricted net assets or permanently restricted net assets. A statement of activities shall report expenses as decreases in unrestricted net assets.

21. Pursuant to FASB Statement No. 116, *Accounting for Contributions Received and Contributions Made*, in the absence of a donor's explicit stipulation or circumstances surrounding the receipt of the contribution that make clear the donor's implicit restriction on use, contributions are reported as unrestricted revenues or gains (**unrestricted support**), which increase unrestricted net assets. Donor restricted contributions are reported as restricted revenues or gains (**restricted support**), which increase temporarily restricted net assets or permanently restricted net assets depending on the type of restriction. However, donor-restricted contributions whose restrictions are met in the same reporting period may be reported as unrestricted support provided that an organization reports consistently from period to period and discloses its accounting policy.
22. A statement of activities shall report gains and losses recognized on investments and other assets (or liabilities) as increases or decreases in unrestricted net assets unless their use is temporarily or permanently restricted by explicit donor stipulations or by law. For example, net gains on investment assets, to the extent recognized in financial statements, are reported as increases in unrestricted net assets unless their use is restricted to a specified purpose or future period. If the governing board determines that the relevant law requires the organization to retain permanently some portion of gains on investment assets of endowment funds, that amount shall be reported as an increase in permanently restricted net assets.
23. Classifying revenues, expenses, gains, and losses within classes of net assets does not preclude incorporating additional classifications within a statement of activities. For example, within a class or classes of changes in net assets, an organization may classify items as *operating* and nonoperating, expendable and nonexpendable, earned and unearned, recurring and nonrecurring, or in other ways. This Statement neither encourages nor discourages those further

classifications. However, because terms such as *operating income*, *operating profit*, *operating surplus*, *operating deficit*, and *results of operations* are used with different meanings, if an intermediate measure of *operations* (for example, excess or deficit of *operating* revenues over expenses) is reported, it shall be in a financial statement that, at a minimum, reports the change in unrestricted net assets for the period. If an organization's use of the term *operations* is not apparent from the details provided on the face of the statement, a note to financial statements shall describe the nature of the reported measure of operations or the items excluded from operations.

Statement of Cash Flows

Previously only required of business enterprises, the statement of cash flows shows the cash receipts and cash payments of an organization during a reporting period.

This statement must show (a) cash flows from operating activities including net cash used by operating activities, (b) cash flows from investing activities including net cash used by investing activities, (c) cash flows from financing activities including net cash used by financing activities, (d) net increase/decrease in cash and cash equivalents, (e) cash and cash equivalents at beginning of year, and (f) cash and cash equivalents at end of year. It must also provide a reconciliation of changes in net assets to net cash used by operating activities.

The GAAP reporting requirements for statements of cash flows for business enterprises generally apply to such statements for not-for-profit organizations. Not-for-profit organizations can use either the direct method or indirect method of reporting cash flow. The indirect method is used in an illustration in this section. Refer to FASB Statement No. 95 (as amended by FASB Statement Nos. 102 and 104) for further guidance on preparation of a statement of cash flows.

Statement of Functional Expenses

Refer to Cost Allocation in Section 4 of this manual.

As in the past, voluntary health and welfare organizations must prepare a statement of functional expenses in a matrix presenting both functional expenses (i.e., expenses for each program and for management and general and fund raising) and object expenses (e.g., salaries, occupancy, travel). Other not-for-profit organizations, although not required to do so, are now encouraged by FASB to prepare this statement.

NOTE: In the statement of activities, all not-for-profit organizations must show a summary of their functional expenses, i.e., expenses for program(s), management and general, and fund raising. In order to be able to do this, they must account for functional expenses by object categories (i.e., natural classifications) even though they are not

required to present this information in a GAAP statement of functional expenses. Further, all not-for-profit organizations are required to report expenses by object in Part II of IRS Form 990. IRS section 501(c)(3) and (4) organizations are required to also report their object expenses by the functional categories: program services, management and general, and fundraising.

This section contains an example statement of functional expenses and Section 9 contains an example functional matrix as required by Policy 03, that is used for reporting object expenses on specific grants received from state agencies. The methods and procedures used for preparing expense matrices for grant reporting must be consistent with those used for preparation of GAAP statements of functional expenses and statements of activities.

Refer to Section 3 for an illustrative, **functionalized** trial balance prepared in a matrix format.

Voluntary Not-For Profit Organization

Example 8a

Statements of Financial Position
(Balance Sheet)
June 30, 20X2 and 20X1

	ASSETS	Note No.	20X2 (A)	20X1 (B)
1	Cash and cash equivalents		\$ 78,722	\$ 109,700
3	Accounts receivable general, less allowance of \$1,103 and \$631	(8)	12,686	7,262
4	Pledges receivable, less allowance of \$0 and \$200	(8)	-	4,800
5	Grants and contracts receivable	Sched. A	57,996	7,047
6	Inventories for sale		3,852	4,687
7	Prepaid expenses and deferred charges		7,398	6,489
8	Investments-marketable securities	(5)	40,000	-
9	Other assets		-	1,143
	Fixed Assets:			
11	Land	(6)	34,247	34,247
12	Buildings			
	less depreciation of \$43,945 and \$35,583	(6)	90,055	98,417
13	Building improvements			
	less depreciation of \$22,698 and \$19,545	(6)	31,580	34,733
14	Furniture and equipment			
	less depreciation of \$43,754 and \$35,529	(6)	94,080	102,305
15	Total Assets		<u>\$ 450,616</u>	<u>\$ 410,830</u>
	LIABILITIES AND NET ASSETS			
21	Accounts payable		\$ 5,476	\$ 6,024
22	Accrued expenses-payroll		12,541	13,795
23	Accrued expenses-payroll taxes		3,276	3,604
24	Accrued expenses-other		894	1,142
25	Unearned revenue	Sched. A	17,850	15,870
27	Mortgages payable	(11)	69,834	73,679
28	Total liabilities		<u>\$ 109,871</u>	<u>\$ 114,114</u>
	Net assets:			
29	Unrestricted-available for general activities		\$ 134,260	\$ 100,693
30	Unrestricted-board designated endowment	(3)	-	-
31	Unrestricted-board designated for special purposes		-	-
32	Unrestricted-invested in fixed assets	(6)	180,128	196,023
33	Total unrestricted		\$ 314,388	\$ 296,716
34	Temporarily restricted for specific grants & activities	(2)	26,357	-
35	Permanently restricted-donor restricted endowment	(2)	-	-
36	Total net assets		<u>\$ 340,745</u>	<u>\$ 296,716</u>
37	Total liabilities and net assets		<u>\$ 450,616</u>	<u>\$ 410,831</u>

Voluntary Not-For-Profit Organization

Example 8b

Statement of Activities
For the Years Ended June 30, 20X2 and 20X1

REVENUES, GAINS, AND OTHER SUPPORT	Note No.	Unrestricted (A)	Temporarily Restricted (B)	Permanently Restricted (C)	20X2 Total (D)	20X1 Total (E)
Public support received directly:						
51 Contributions, net of estimated uncollectible pledges of \$0 and \$200	(2,8)	\$ 145,358	\$ 50,000	\$ -	\$ 195,358	\$ 54,890
52 Special events, net of costs of direct benefit to participants of \$0 and \$8,500		-	-	-	-	9,234
53 Legacies and bequests		-	-	-	-	12,000
54 Donated services and use of facilities	(4)	13,000	-	-	13,000	8,900
55 Gifts in kind (tangible)	(4)	8,795	-	-	8,795	7,845
Public support received indirectly:						
56 United Way allocations		18,500	-	-	18,500	18,500
57 Total public support		\$ 185,653	\$ 50,000	\$ -	\$ 235,653	\$ 111,369
58 Government grants	Sched. A	\$ 395,951	\$ -	\$ -	\$ 395,951	\$ 316,875
59 Program service fees and revenue		71,101	-	-	71,101	189,076
Other revenue:						
60 Interest on savings & temporary cash investments	(5)	7,423	-	-	7,423	4,689
61 Endowment & other interest & dividends from securities	(5)	-	-	-	-	-
62 Realized gain (loss) on investments	(5)	-	-	-	-	-
63 Unrealized gain (loss) in value of investments	(5)	-	-	-	-	-
64 Other revenue		-	-	-	-	3,600
65 Net assets released from restrictions	(2)	23,643	(23,643)	-	-	-
66 Total revenues, gains, & other support		\$ 683,771	\$ 26,357	\$ -	\$ 710,128	\$ 625,609
EXPENSES AND CHANGES IN NET ASSETS						
Program service expenses:						
81 A - Adult activity center		\$ 386,120	\$ -	\$ -	\$ 386,120	\$ 334,854
82 B - Residential services		108,826	-	-	108,826	107,890
83 C- Rehabilitation services		56,358	-	-	56,358	51,600
84 D - Special projects		23,643	-	-	23,643	-
85 Total program services		\$ 574,947	\$ -	\$ -	\$ 574,947	\$ 494,344
Supporting service expense:						
86 Management and general		\$ 83,668	\$ -	\$ -	\$ 83,668	\$ 63,800
87 Fundraising		7,484	-	-	7,484	54,600
88 Total supporting services		\$ 91,152	\$ -	\$ -	\$ 91,152	\$ 118,400
89 Total expenses		\$ 666,099	\$ -	\$ -	\$ 666,099	\$ 612,744
90 Increase (decrease) in net assets		\$ 17,672	\$ 26,357	\$ -	\$ 44,029	\$ 12,865
91 Other changes in net assets		-	-	-	-	-
92 Changes in net assets		\$ 17,672	\$ 26,357	\$ -	\$ 44,029	\$ 12,865
93 Net assets at beginning of year		296,716	-	-	296,716	283,851
94 Net assets at year end		\$ 314,388	\$ 26,357	\$ -	\$ 340,745	\$ 296,716

Voluntary Not-For-Profit Organization

Example 8c

Statement of Functional Expenses
For the Years Ended June 30, 20X2 and 20X1

Object Expense Category	Program Services					Supporting Services			Total Program and Supporting Services
	Adult Activity Center	Residential Services	Rehabilitation Services	Special Projects	Total	Management & General	Fundraising	Total	20X2 Total
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
121 Salaries & wages	\$ 223,515	\$ 72,383	\$ 34,137	\$ 12,079	\$ 342,114	\$ 38,703	\$ 4,183	\$ 42,886	\$ 385,000
122 Employee benefits & payroll taxes	54,966	16,441	7,734	2,778	81,919	8,721	941	9,662	91,581
123 Total personnel expenses	\$ 278,481	\$ 88,824	\$ 41,871	\$ 14,857	\$ 424,033	\$ 47,424	\$ 5,124	\$ 52,548	\$ 476,581
124 Professional fees	\$ 17,840	\$ 403	\$ 178	\$ 92	\$ 18,513	\$ 11,853	\$ 31	\$ 11,884	\$ 30,397
125 Supplies	20,010	4,889	8,193	323	33,415	3,989	109	4,098	37,513
126 Telephone	3,726	1,108	489	253	5,576	794	86	880	6,456
127 Postage & shipping	1,289	383	169	88	1,929	275	486	761	2,690
128 Occupancy	7,607	2,263	999	517	11,386	1,622	175	1,797	13,183
129 Rental & maintenance of equipment	8,588	1,160	512	265	10,525	831	90	921	11,446
130 Printing & publications	12,008	2,207	975	504	15,694	5,633	939	6,572	22,266
131 Travel & transportation	9,254	-	-	-	9,254	-	-	-	9,254
132 Conferences, conventions, & meetings	987	829	58	30	1,904	2,672	10	2,682	4,586
133 Interest	-	-	-	-	-	-	-	-	-
134 Insurance	6,263	1,863	823	426	9,375	1,336	144	1,480	10,855
135 Grants & awards	6,246	-	-	-	6,246	-	-	-	6,246
136 Specific assistance to individuals	-	-	-	5,432	5,432	-	-	-	5,432
137 Depreciation of buildings & equipment	11,391	3,388	1,496	774	17,049	2,429	262	2,691	19,740
138 Other nonpersonnel expenses	2,430	1,509	595	82	4,616	4,810	28	4,838	9,454
139 Total functional expenses	\$ 386,120	\$ 108,826	\$ 56,358	\$ 23,643	\$ 574,947	\$ 83,668	\$ 7,484	\$ 91,152	\$ 666,099

Voluntary Not-For-Profit Organization

Example 8c

Statement of Functional Expenses
For the Years Ended June 30, 20X2 and 20X1

Program and
Supporting Services

20X1
Total
(J)

\$ 300,857
71,368

\$ 372,225

\$ 68,365
40,487
5,789
3,287

12,845
9,487
28,746

11,757
5,487
200
9,845

8,790
6,489

17,467
11,478

\$ 612,744

Voluntary Not-For-Profit Organization

Example 8d

Statement of Cash Flows (Indirect Method)
For the Year Ended June 30, 20X2 and 20X1

	<u>20X2</u>	<u>20X1</u>
Reconciliation of change in net assets to net cash used by operating activities:		
250 Change in net assets	\$ 44,029	\$ 12,865
Adjustments to reconcile change in net assets to net cash used by operating activities:		
251 Depreciation	19,740	17,467
252 Decrease (increase) in accounts receivable	(5,424)	(6,058)
253 Decrease (increase) in pledges receivable	4,800	(2,450)
254 Decrease (increase) in grants receivable	(50,949)	-
255 Decrease (increase) in inventories for sale	835	(105)
256 Decrease (increase) in prepaid expenses and deferred charges	(909)	7,530
257 Decrease (increase) in other assets	1,143	24
258 Increase (decrease) in accounts payable and accrued expenses	(2,378)	(12,250)
259 Increase (decrease) in unearned revenue	1,980	(973)
260 Net cash used by operating activities	<u>\$ 12,867</u>	<u>\$ 16,050</u>
Cash flows from investing activities:		
261 Purchase of fixed assets	\$ -	\$ -
262 Proceeds from sale of investments	-	12,425
263 Purchase of investments	(40,000)	-
264 Net cash used by investing activities	<u>\$ (40,000)</u>	<u>\$ 12,425</u>
Cash flows from financing activities:		
265 Payments on long-term debt	\$ (3,845)	\$ (3,845)
266 Net cash used by financing activities	<u>\$ (3,845)</u>	<u> (3,845)</u>
267 Net increase (decrease) in cash and cash equivalents	\$ (30,978)	\$ 24,630
268 Cash and cash equivalents at beginning of year	<u>109,700</u>	<u>85,070</u>
269 Cash and cash equivalents at end of year	<u><u>\$ 78,722</u></u>	<u><u>\$ 109,700</u></u>

DISCLOSURES IN NOTES TO FINANCIAL STATEMENTS

Notes to financial statements are generally essential to the complete understanding of any financial report. Following is a list of possible disclosures. The list is not intended to be all-inclusive. Any information necessary for the full understanding of your financial statements should be included in a note if it is not included in the statements themselves. On the other hand, do not include any note that is not needed for a full understanding of your organization's financial report.

1. Summary of Significant Accounting Policies

The note should identify and describe all accounting principles followed by your organization that materially affect the presentation of its financial information. The policies described in the note may include (1) the method of accounting, (2) the basis of accounting, (3) the capitalization policy for fixed assets, (4) method(s) of depreciation, (5) methods of inventory valuation, (6) the policy concerning the valuation of donated assets or services, (7) method(s) of allocating expenses among functions, projects, and grants, (8) the policy regarding loss allowances for various types of receivables, (9) other unusual or significant accounting policies for material revenues and expenses, (10) the policy concerning vacation, sick leave, and other compensated absences, (11) the definition of cash and cash equivalents in the statement of cash flows, (12) the policy regarding implied time restrictions on long-lived assets received without donor restrictions, (13) the policy regarding the classification of donor-restricted revenues when the restrictions are met in the same reporting period as the donation, (14) the policy regarding capitalization of collection items, and (15) disclosures concerning the liquidity of contributions receivable. This list of examples is not intended to be all-inclusive.

2. Donor-Restricted Contributions and Net Assets

Unless adequate information concerning donor-restricted contributions and net assets is disclosed in the financial statements, you should have a note describing the donor-restricted contributions your organization received during the period covered and the temporarily and permanently restricted net assets the organization had on the date of the statement of financial position. Information about donor-restricted contributions and net assets may be aggregated according to categories of donor restrictions. Include (1) the nature and description of the donor restriction, (2) a grant period if applicable, (3) the amount of contribution increasing the restricted net asset, (4) the amount of expense released from restriction and decreasing the restricted net asset, (5) beginning and (6) ending balance in the restricted net asset account for the contribution for the reporting period, and (7) whether the donor restriction is accounted for as temporarily restricted or permanently restricted. The name(s) of donors may be included.

3. **Donor-Restricted Contributions and Cash**

Unless adequate information about the nature and amount of limitations on the use of cash and cash equivalents is disclosed in the financial statements, such restrictions should be disclosed in the notes. Examples of situations requiring disclosure include: special borrowing arrangements, requirements imposed by donors that cash be held in separate accounts, and known significant liquidity problems.

4. **Contributions Receivable**

Disclosures relating to the liquidity of the organization's contributions receivable should include the following:

- Contributions receivable pledged as collateral or otherwise limited as to use.
- A schedule of unconditional promises to give (showing the total amount separated into amounts receivable in less than one year, in one to five years, and in more than five years) and the related allowance for uncollectible promises receivable arising from subsequent decreases due to changes in the quantity or nature of assets expected to be received, and the unamortized discount.
- The amount of conditional promises to give--in total and, with descriptions, the amount of each group of similar promises (for example, those conditioned upon the development of new programs, upon the purchase or construction of new property and equipment, and upon the raising of matching funds within a specified time period).

5. **Board-Designated Unrestricted Endowment and Reserves**

Unless adequate information concerning unrestricted net assets your board has formally designated for investment in endowment or reserves is disclosed in the financial statements, you should have a note describing the board-designated unrestricted endowment and reserves the organization had on the date of the statement of financial position. Information about board-designated unrestricted endowment and reserves may be aggregated according to categories of board designations. Include (1) nature and description of the board designation, (2) total amount of increase in the related board-designated unrestricted net asset account, (3) total amount of decrease in the account, and (4) beginning and (5) ending balance in the account for the reporting period.

6. **Donated Materials and Services**

The notes should include disclosure regarding (1) the nature and extent of contributed services, (2) the program or activities for which the services were used, and (3) the amount of contributed services recognized during the period. If practical, the entity is encouraged to report the fair value of contributed services received but not recognized.

7. Investments

Generally, your notes concerning investments should disclose: (1) the basis of valuation on which investments are presented in the financial statements, (2) types of investments held, (3) amount of the investments at cost, (4) amount of the investments at fair value, (5) a summary of realized and unrealized investment gains and losses, and (6) income derived from investments during the reporting period. Refer to FASB Statement No. 124 for further guidance on reporting investments in the financial statements and accompanying notes.

8. Property, Equipment, and Depreciation

If the following information is not disclosed on the face of the financial statements, present it in a note, if applicable. The note should show (1) depreciation expense, if any, for the period, (2) balances of major classes of depreciable assets at the date of the statement of financial position, (3) accumulated depreciation, either by major classes of depreciable assets or in total, at the date of the statement of financial position, (4) a general description of the method(s) and estimated lives used in computing depreciation on major classes of depreciable assets. Separate disclosure should also be made of the following items:

- Nondepreciable assets
- Property and equipment not held for use in operations, for example, items held for sale or for investment purposes or construction in process
- Assets restricted by donors to investment in property and equipment
- Improvements to leased facilities and equipment
- Assets (and related obligations) recognized under capital leases (in conformity with FASB Statement No. 13)
- Capitalized interest (in conformity with FASB Statements Nos. 34, *Capitalization of Interest Cost*, and 62, *Capitalization of Interest Cost in Situations Involving Certain Tax-Exempt Borrowings and Certain Gifts and Grants*)
- Disclosures required by FASB Statement No. 121, if applicable

The notes to the financial statements should also include disclosures concerning the liquidity of the organization's property and equipment, including information about limitations on their use. For example, information should be provided about--

- Property and equipment pledged as collateral or otherwise subject to lien

- Property and equipment acquired with restricted assets where title may revert to another party, such as a resource provider
- Donor or legal limitations on the use of or proceeds from the disposal of property and equipment

9. Functional Classification of Expenses

FASB Statement No. 117 requires the presentation, in either a statement of activities or the notes to the financial statements, of information about expenses (but not losses) reported by their functional classification, such as major classes of program services and supporting activities.

10. Nonmonetary Transactions

If your organization has been involved in nonmonetary transactions during the reporting period, include (1) the nature of such transactions, (2) the basis of accounting for the assets transferred, and (3) any gains or losses recognized on such transfers.

11. Contingencies

Whenever it is reasonably possible that an asset has been impaired or that a liability has been incurred as of the statement of financial position date, a loss contingency must be reported in the notes to the financial statements. Litigation, unreported claims, and potential disallowances for noncompliance with grant or contractual agreements or donor-imposed restrictions are all examples of common loss contingencies that may need to be disclosed and/or accrued. Moreover, all guarantees of the indebtedness of others must be reported, even if the possibility of loss is considered to be remote. Other circumstances that may require disclosure include problems with the organization's tax-exempt status, or that a determination letter regarding that status has not been received.

12. Commitments

The nature and amount of any commitments should be disclosed in the financial statements. Some examples of commitments are assets pledged as security for loans, commitment of funds for the acquisition or construction of plant assets or for the reduction of liabilities, commitments under pension plans, or commitment of funds to maintain working capital.

The notes to the financial statements should include a schedule of unconditional promises to give that shows the total amount separated into amounts payable in less than one year, in one to five years, and in more than five years and the unamortized discount.

13. **Leases**

The following disclosures should be made for leases:

- 1) For capital leases, disclosures should include (a) current book value of assets recorded by major classes as of the date of each statement of financial position presented, (b) future minimum lease payments as of the latest statement of financial position presented in the aggregate and for each of the five succeeding fiscal years with appropriate deductions therefrom for executory costs and imputed interest to reduce net minimum lease payments to present value, (c) total future minimum sublease rentals under noncancelable subleases as of the date of the latest statement of financial position presented, and (d) total contingent rentals actually incurred for each period for which a statement of activities is presented.
- 2) For all operating leases, disclosure of rental expense for each period a statement of activities is presented (with separate amounts for minimum rentals, contingent rentals, and sublease rentals) is required.
- 3) For operating leases that have initial or remaining noncancelable lease terms in excess of one year, disclosures should include (a) future minimum rental payments required as of the latest statement of financial position presented in the aggregate and for each of the five succeeding fiscal years, and (b) total future minimum rentals under noncancelable subleases as of the latest statement of financial position presented.
- 4) Also required is disclosure of a general description of the organization's leasing arrangements including but not limited to (a) basis for determination of contingent rentals, (b) terms of any renewal or purchase options or escalation clauses, and (c) restrictive covenants.

14. **Debt**

Make adequate disclosure of interest rates, maturities (including next five years' principal and interest payments and total aggregate thereafter), and other significant conditions of loans, mortgages, and other short-term and long-term debt agreements. For each debt agreement, include disclosure of (a) purpose of the debt; (b) explanation of sources of repayment if not obvious from the description of the debt; (c) debt due in less than one year, due in 1 to 5 years, and due in greater than 5 years; and (d) description of land, buildings, equipment, or other assets pledged as security for the debt, including the book value of the assets as of the date of the statement of financial position. Additionally, if short-term obligations are to be excluded from current liabilities pursuant to a debt refinancing agreement, then (a) a general description of the financing agreement, and (b) the terms of a new obligation incurred or expected to be incurred as a result of the refinancing should be disclosed in a note to the financial statements.

15. Violations of Finance-Related Legal And Contractual Provisions

Significant violations of finance-related legal and contractual provisions should be disclosed in the notes. Disclosure should include a description of the nature of the violation and its effect on the reporting organization. Potential violations that may require disclosure are (a) failure to adhere to the provisions of a debt resolution, (b) failure to issue notes in compliance with controlling statutes, (c) failure to adhere to controlling statutes governing the organization's operations, and (d) violations of grant contract provisions.

16. Accounting Changes

Once you adopt an accounting principle, it normally should not be changed. You may, however, change from one accounting principle to another if the other accounting principle is "preferable." When such a change is made to a preferable accounting principle, the notes should disclose the nature of the change and justify why it is preferable. Also, the statement of activities should disclose the effect of the change in accounting principle on changes in net assets. It is not necessary to disclose the effects of changes in estimates made each period in the ordinary course of business (e.g., change in estimate of uncollectible accounts). However, such disclosure is recommended if the change in estimate is material.

17. Financially Interrelated Organizations

If your organization has a financially interrelated organization not appropriately included in the financial statements, you should disclose the existence of the related organization and the nature of the relationship in the notes.

18. Correction of an Error

The correction of an error (which includes the change from an unacceptable accounting principle to a generally accepted accounting principle) should be presented in the financial statements as a prior-period adjustment. The nature of the error in the previously issued financial statements and the effect of its correction on changes in net assets should be disclosed in the period that it is detected and corrected.

19. Pensions and Other Retirement and Post Employment Employee Benefits

The disclosure requirements for these benefits vary according to the type of organization and the type of plan that is administered. If your organization offers any of these types of benefits, you should be guided by the disclosure requirements set forth in FASB Statement No. 87, *Employers' Accounting for Pensions*; Statement No. 106, *Employer's Accounting for Post Retirement Benefits Other Than Pensions*; and Statement No. 112, *Employer's Accounting for Post Employment Benefits*.

20. **Subsequent Events**

If it is evident that a liability has been incurred or an asset has been impaired after the date of the financial statements but before they are issued, disclosure of this information may be necessary. Disclosure may be needed even if it is only reasonably possible that a liability may have been incurred or an asset may have been impaired after the date of the financial statements. The disclosure of these subsequent events should include the nature of the loss and the amount of the loss or estimated loss contingency, or a range of loss or possible loss, or a statement that such an estimate cannot be made. Typical events that should be considered for disclosure are (1) authorization of an act that has significant financial impact (e.g., bond authorizations), (2) significant property damage due to natural causes such as a tornado, flood, or fire, (3) approval of a significant grant application, (4) commencement of a new activity, or (5) a situation causing the filing of litigation for which the potential liability could be substantial.

21. **Use of Estimates**

AICPA Statement of Position 94-6 states that “financial statements should include an explanation that the preparation of financial statements in accordance with GAAP requires the use of management’s estimates.” The notes should also identify any estimates that meet the criteria for disclosure under SOP 94-6.

22. **Concentration of Risks**

AICPA Statement of Position 94-6 outlines criteria that, if met, require disclosure in the financial statements regarding concentration of risks.

23. **Other Disclosures to Consider**

- Split-interest agreements
- Derivatives
- Investment disclosure required by FASB Statement No. 119
- Collection items.

Voluntary Not-For-Profit Organization

**Schedule of Expenditures of Federal Awards and State/Other Grants
For the Year Ended June 30, 20X2**

CFDA No.	Program Name	Grant Number	Grantor Agency	Balance July 1, 20X1	Cash Receipts	Expenditures	Grants (Receivable)/ Deferred Revenue June 30, 20X2
GOVERNMENT GRANTS:							
93.045	Food Services for Seniors*	GR97695014	U.S. Dept. of Health & Human Services through TN Commission on Aging	\$ (5,423.00)	\$ 310,051.72	\$ 332,322.42	\$ (27,693.70)
93.049	Education for Seniors	GR97694013	U.S. Dept. of Health & Human Services through TN Dept. of Health	-	30,544.77	33,321.74	(2,776.97)
93.196	Rehabilitation Services	Z60781046	U.S. Dept. of Health & Human Services through TN Dept. of Health	(1,624.05)	29,405.72	30,307.09	(2,525.42)
Total Government Grants				\$ (7,047.05)	\$ 370,002.21	\$ 395,951.25	\$ (32,996.09)

PRIVATE FOUNDATION GRANTS:

Program Name	Grant Number	Grantor	Temp. Restr. Net Asset Balance	Cash Receipts	Promises	Total Grants FY 20X2	Expenses FY 20X2	Temp. Restr. Net Asset Balance	Grants (Receivable)/ Deferred Revenue 12/31/20X2
Special Project	204	XYZ Private Foundation	\$ -	\$ 25,000.00	\$ 25,000.00	\$50,000.00	\$ 23,642.91	\$ 26,357.09	\$ (25,000.00)
Total Grants Receivable			\$ (7,047.05)						\$ (57,996.09)

*\$6,246 of this grant was passed through to a subrecipient, the Senior Citizens Center.

Note: This schedule is prepared on the accrual basis of accounting.

This schedule presents only information and grant types applicable to the example organization. Other organizations may have noncash assistance, performance based assistance, or loans which will require columnar headings to be changed. Additional footnotes may also be required. Although the basic structure of this schedule must be maintained, the guidance in AICPA *Statement of Position 98-3* and OMB *Circular A-133* provide additional information regarding this schedule and should be referred to, as applicable.

Section 9

Tennessee Uniform Subrecipient Reporting

Policy 03 Uniform Reporting Requirements	9-1
Exhibit 9: Department of Finance and Administration-Policy 03	9-3
Example 9: Illustrative Policy 03 Program Expense and Revenue Reports	9-33

Requirement #1-A (from Section 1): *The organization must comply with the uniform reporting requirements and guidelines for cost allocation plans set forth in F&A Policy 03.*

Requirement #1-B (from Section 1): *The organization must use the same policies, procedures, and methods for all accounting, including cost allocation, and for all financial reporting, including grant reporting to State funding agencies, annual reporting to the Tennessee Secretary of State, Division of Charitable Solicitations, (including IRS Form 990), and general purpose financial reporting.*

Uniform reporting requirements are set forth in Schedules A, B, and C, and Exhibits 1 and 2 of Policy 03.

I. Program Expense Report (PER)

Schedule A is used for submitting detailed and total expense budgets and expense reports (its line items are aligned with the object expense categories of IRS Form 990 Part II, OMB *Circular A-122*, and Statement of Functional Expenses).

II. Program Revenue Report (PRR)

Schedule B is used for submitting revenue budgets and for reporting revenue by source with reconciliation between total expenses and reimbursable expenses.

Final Program Expense Summary, Schedule C, is used to recap all direct program expenses on all of the Schedule A reports. The uniform invoice, Exhibit 2 of the policy, is used for all requests for reimbursements.

Policy 03 Uniform Reporting Requirements

The Tennessee Department of Finance and Administration's Policy 03 for subrecipients requires uniformity in reporting.

Your grant reports will generally be consistent with your GAAP and IRS Form 990 financial statements. However, there is one major exception--reporting matching funds. GAAP sharply limits the acceptability of some types of donated services that are often acceptable to state

agencies as matching funds. IRS Form 990 does not allow any donated services or use of facilities to be reported as revenues and expenses. This inconsistency must be taken into consideration when your auditors reconcile your grant reports with your GAAP reports. Refer to the Chart of Accounts in Chapter 3 which cross-references to F&A Policy 03.

Under F&A Policy 03, the reporting requirements of every state agency from which you receive grants are basically the same. However, each grantor may require supplemental schedules to meet their specific reporting needs.

Refer to illustrative Policy 03 program expense and revenue reports at the end of this section that were prepared using the financial information from Sections 3 and 8.

DEPARTMENT OF FINANCE AND ADMINISTRATION

POLICY 03

Policy 3 - Uniform Reporting Requirements and Cost Allocation Plans for Subrecipients of Federal and State Grant Monies (Revised 12/97)

Introduction to Policy 03

1. Generally, this Policy Statement 03 establishes uniform reporting requirements for all subrecipients affected as defined below. This policy statement calls for the development of efficient and effective cost allocation plans and methods of cost determination, under the supervision of the cognizant state agency as determined by the Department of Finance and Administration. Uniform reporting requirements are set forth in Schedules A, B, and C, and Exhibits 1 and 2 of this Policy Statement 03. Guidelines for cost allocation plans are set forth in the Policy for Cost Allocation Plans For Subrecipients of Federal and State Grant Monies section of this Policy Statement 03.

Applicability

2. This Policy Statement 03 is applicable to all subrecipients other than cities, counties (and subdivisions thereof), and state colleges, universities, and technology centers. Subrecipients affected include private not-for-profit entities that are subject to accounting and financial reporting standards promulgated by the Financial Accounting Standards Board (FASB), and governmental not-for-profit entities that are subject to Governmental Accounting Standards Board (GASB) standards. Fee-for-service and performance-based contracts are exempt.

Purpose of Policy 03

3. The primary purpose of this policy statement is to provide uniformity in the reporting of, and improve controls over, costs associated with the delivery of services by subrecipients of federal and state grant monies.
4. This uniformity and improved control is necessary for state agencies as recipients of federal and state grant monies and is beneficial to the subrecipient. In the past, the Revenue, Expenditure, and Budget Reports required of subrecipients have been individualized and “tailor-made” to the needs of the state agency, causing subrecipients to prepare a variety of reports for each state agency to which it reported.
5. Further, these reports have not been sufficiently detailed to provide the state granting agency with adequate controls over the use of the grant monies.

6. This policy statement streamlines the reporting requirements for subrecipients of federal and state grant monies, and will provide cost savings to both subrecipients and state funding agencies in three ways.

First, there will be a reduction in costs related to the processing of the information.

Second, there will be a reduction in costs associated with grant matching requirements due to increased accuracy in the credit received for monies expended in the administration of the grant--i.e., releasing funds otherwise expended in meeting grant matching requirements.

Third, there will be a reduction in costs associated with failure to accurately report reimbursable expenditures.

Basis for Authority - Federal Requirements

7. OMB *Circulars A-122 and A-87* require the development of a plan for allocation of costs to support the distribution of any joint costs related to the grant program. All costs included in the plan will be supported by formal accounting records, which will substantiate the propriety of eventual charges (Federal Register, Vol. 60, No. 95, *Accounting and Financial Reporting for Not-for-Profit Recipients of Grant Funds in Tennessee*, 1998 Edition¹).

Effective Date

8. The requirements of this Policy Statement 03 are effective for fiscal years beginning after June 30, 1997, and any budget documents prepared which relate to such fiscal years.

Policy for Cost Allocation Plans for Subrecipients Of Federal and State Grant Monies

9. This Policy Statement 03 sets forth the guidelines to be used in the allocation of costs for recipients of grants from state departments or agencies. Acceptable allocation methods to be used by grantee agencies shall be determined by the cognizant state agency. Methods used for allocating costs may differ between types of entities, and may even be different for the same type of entity. However, once an entity receives approval for its particular method of cost allocation, all other state agencies are to accept its application to their programs. This does not mean that all state agencies are required to fully fund the costs that are charged to a particular program under the methods if such costs are not allowable under their agreement with the entity or exceed the prescribed funding percentage or budgets.

¹ *The Accounting and Financial Reporting for Not-for-profit Recipients of Grant Funds in Tennessee* , 1998 Edition is scheduled to be issued mid 1998.

Definition of Cost Allocation Plans

10. A cost allocation plan is a means of distributing to various programs, costs which benefit more than one program and are not directly assigned. Cost allocation is basically a mathematical exercise to distribute costs to programs in a manner that the costs are proportional to the benefit received.
11. Unless cost allocation plans are identical in nature and substance, comparing plans only on percentage rates is not valid. The total amount of costs, both direct and indirect, must be carefully reviewed before any comparisons are made. Cost rates alone will not provide meaningful information as to which agency may have the lower cost of administration. Factors such as the types of items in the cost pools, the direct charges, and the overall operation of the agency must also be considered.

Definition of Costs

12. An agency will incur basically three kinds of costs: direct, administrative, and allocable direct. Specific examples of each type of cost follow the definitions.

Direct Costs:

Direct costs are those costs that can be identified to benefit a specific program.

- A. Salaries of persons who provide direct services to program beneficiaries and work on only one program (e.g., Aging Director, Transportation Program Director, etc.).
- B. Travel costs that can be specifically identified to benefit a particular program.
- C. Equipment purchased to be used in only one program.
- D. Maintenance and/or insurance for the above equipment.
- E. Supplies which are only used in one program.
- F. A contract for professional services which benefits a single program.
- G. Printing which benefits a single program.

Administrative Costs:

Administrative costs are costs that benefit the operations of the entire agency, but cannot be identified to specific programs.

- A. Executive Director's salary and benefits (or administrative portion thereof if the Executive Director spends time on program-related activities).

- B. Fiscal Officer's salary and benefits.
- C. Purchasing staff's salary and benefits.
- D. Secretarial support of administrative employees.
- E. Supplies of administrative employees.
- F. Travel of administrative employees.
- G. Occupancy costs (e.g., rent and utilities) of administrative employees.
- H. Postage and telephone costs of administrative employees.
- I. Liability insurance.

Allocable Direct Costs:

Allocable direct costs are simply costs which benefit more than one program, but do not fall under the criteria of administrative costs.

- A. Salaries and benefits of program employees whose work benefits more than one program (i.e., nurses, eligibility workers, etc.).
- B. Travel costs of employees whose work benefits more than one program.
- C. Occupancy costs of programs.
- D. Telephone costs of programs.
- E. Supplies used by more than one program.
- F. Contract for professional services that benefit more than one program.
- G. Rental and maintenance for equipment used by more than one program.
- H. Audit costs

Allocation Methods

13. The periodic allocation of actual expenditures, rather than use of a fixed or provisional indirect cost rate, is the most appropriate and equitable method of cost allocation.

The following are allowable methods to allocate administrative costs and allocable direct costs. Exceptions will be allowed, providing prior approval of the alternative method is granted from the cognizant state agency.

Administrative Costs

14. Administrative costs allocable to programs should be accumulated in a separate cost pool. After allocating the administrative cost pool its share of the allocable direct costs, the total should be periodically allocated to the programs based on the percentage of direct program salaries vs. total direct salaries, applied to total administrative costs.

Another method of allocation is using total costs to distribute administrative costs. The actual administrative costs are allocated to each program based on its percentage of total actual direct costs for the period after allocation of allocable direct costs.

It is recognized that the above methods of allocation of administrative costs may not be the most appropriate in all situations.

Allocable Direct Costs

15. Most likely, the appropriate time for allocation of allocable direct costs will be when they are recorded on the books. However, cost pools may be used for various categories of allocable direct costs for periodic allocation to programs and the administrative cost pool.

Several different methods may be acceptable for the allocation of allocable direct costs. The following are specific examples:

Salaries and benefits -- allocate on the basis of time records, records of the number of clients served, or other approved bases.

Travel -- allocate on the same basis as salaries and benefits.

Occupancy costs for program areas -- allocate based on the number of square feet occupied by the program area as a percentage of total square feet allocated to all program areas.

Telephone costs -- allocate based on the number of personnel, number of lines, or other equitable method for local service.

Supplies -- allocate based on the number of personnel per program, number of clients served, or other equitable method.

Contracts for services, which benefit more than one program -- allocate based on the number of clients served, or other equitable method.

Equipment rental and maintenance -- allocate based on usage logs or other equitable method.

Cognizant State Agency

16. The cognizant state agency shall be responsible for approval of the cost allocation plan of the grantee. Other state funding agencies, which also have funds at the grantee agency, must abide by the methods of cost allocation approved by the cognizant state agency. The cognizant state agency is generally defined to be the state agency whose funds compose the greatest percentage of state grant funds received by a grantee agency. Determination of the cognizant state agency shall be made by the Department of Finance and Administration. Once assigned, the term of responsibility shall be indefinite, although responsibility may be reassigned upon written request and justification to the Department of Finance and Administration by either the cognizant state agency or the grantee agency.

Instructions for Cost Allocation Plans

17. Each subrecipient must prepare a narrative describing in detail the methods used to allocate costs to the various programs. The plan should include an organizational chart and documents and schedules to support the allocation methods.
18. The following guidelines should be used in the preparation of the plan.
 - A. The nature of the charges to be allocated will depend on the sophistication of the accounting system. The more sophisticated the system, the fewer the types of charges that will be treated as allocable direct expense and included for distribution. For example, if each employee keeps a detailed time report, the payroll expenditures might be charged directly to each program, and cost allocation per se would not be involved.
 - B. The cost allocation plan must include plans for allocation of allocable direct costs as well as administrative costs. Allocable direct costs will be included with other direct costs of the program in reports to the grantor. Allocations that are reported in separate line items on the grantor reports should involve the administrative cost pool only.
 - C. An entity may wish to have more than one cost allocation pool so that certain types of costs are allocated on different bases.
 - D. All proposed cost allocation plans developed by the contractor/grantee must be reviewed and approved by the entity's designated cognizant state agency.

- E. Once the cost allocation plan has been approved by the cognizant state agency, all other funding state agencies must accept the approved plans. Where a contracting state agency has reason to believe that special factors affecting its awards necessitates special consideration, the contracting state agency should communicate this to the cognizant state agency.
- F. If a dispute arises between the cognizant state agency and a contracting state agency, the dispute shall be resolved through an appeals process headed by the Commissioner of Finance and Administration or his/her designee.

Approved:

Commissioner of Finance and Administration

I, John D. Ferguson, hereby approve this revision of Policy Statement 03 of the Department of Finance and Administration, and as such agree with and authorize actions necessary to implement its requirements.

Signed: _____
John D. Ferguson, Commissioner

Date: _____

Approved:

Comptroller of the Treasury

I, William R. Snodgrass, hereby approve this revision of Policy Statement 03 of the Department of Finance and Administration, and as such agree with and authorize actions necessary to implement its requirements.

Signed: _____
W. R. Snodgrass, Comptroller of the Treasury

Date: _____

POLICY 03 - APPENDIX A**Instructions for Completing Program Expense Reports (PER) and Program Revenue Reports (PRR) State of Tennessee Contracting Agencies***Notes*

1. *Explanations are provided for each line-item in the Program Expense and Program Revenue Reports which correspond to similar line-items in Office of Management and Budget (OMB) Circular A-122, "Cost Principles for Nonprofit Organizations," revised May 14, 1997 and Internal Revenue Service Form 990, "Return of Organization Exempt from Income Tax". IRS Form 990 is also an annual financial reporting requirement of the Division of Charitable Solicitations of the Secretary of State's Office.*
2. *Use of the term "expense" is inclusive of either expenses or expenditures depending on the accounting method used.*

Program Expense Report (PER), Schedule A, is used (a) for submitting detailed and total expense budgets and (b) for detailed and total expense reports (see Schedule A, Parts 1 and 2).

Program Revenue Report (PRR), Schedule B, is used (a) for submitting revenue budgets and (b) for revenue reports by source with reconciliation between total expenses and reimbursable expenses (see Schedule B, Parts 1 and 2).

The Schedule B revenue and reconciliation pages are intended to be extensions of the Schedule A expense pages, in that the columns should match up by contract/attachment number and program title. That is, each revenue column should be aligned with its corresponding expense column from the previous page.

Basis for Reporting Expenses/Expenditures

Total expenses may be reported on either the cash or accrual basis consistently applied. An expense may be accrued only if the goods or services have been received and billed for by the end of the reporting period. Once elected, the basis of reporting may be changed only with the approval of the cognizant state agency. If the report at the end of the grant period is on the accrual basis, the final report prepared after all accruals have been cleared with cash receipts and disbursements must include a reconciliation to the accruals reported in the end-of-period grant report.

Expense and revenue reports must be submitted in the same format each quarter. The final Program Expense Report must be approved by the contracting state agency.

Form Headings (for Schedules A and B)

At the top of each page are spaces for the name of the reporting contractor/grantee agency, the period covered by the report, the name of the contracting state agency, and the reporting agency's federal employer identification number. The period of the report should always be the current quarter. Report programs in the same sequence each quarter.

Column Headings

At the head of each column are spaces for the contract number, grant period, program name, and service name (if the grant or programs are divided into two or more services for reporting purposes). The contract number is the number assigned by the contracting state agency, and should include the amendment number, if any. The grant period field contains the beginning and ending dates for the grant. The program name is the title you use to describe the program in correspondence with the contracting state agency. The service name, if applicable, is the name of the service used when there are two or more services or activities related to a single grant.

Program Columns

Cumulative expenses for several grants, programs, or services may be reported on each Total Expense page.

Do not report programs of two different state departments or agencies on the same page. Total the cumulative year-to-date expenses for all of the department's programs in a total column on the page for each department. If more than one page is used for a department, then the totals must be placed on the last page.

Program expense columns are for reporting direct program expenses. Direct service expenses that apply to more than one program (i.e., allocable-direct costs) may be allocated to those programs within the expense categories and thereby included in program expenses. The cognizant state agency should approve the method used for cost allocations.

**FINAL PROGRAM EXPENSE SUMMARY PAGE
(Schedule C-Final Page)**

The Final Program Expense Summary Page is intended to recap all direct program expenses in one column and separately identify non grant/unallowable expenses and administrative expenses in other columns, as well as to determine a grand total of all expenses. The Summary Page includes the following columns:

Total Direct Program Expenses

This is the summary of all the individual program cumulative year-to-date expenses as identified separately under the respective program titles.

Total Non Grant/Unallowable Expenses

The non grant/unallowable expense column includes the following expenses:

- I. The cumulative year-to-date total expenses for all other programs not funded by any contracting state agency.
- II. The cumulative year-to-date expenses for fund-raising activities, if any
- III. Other cumulative year-to-date expenses not allowable for reimbursement under the terms of the grants.

Total Administrative Expenses

The administrative expenses column is for reporting the cumulative year-to-date expenses to be allocated on the administrative expenses line of the report (PER, Line 22).

Grand Total

The Grand Total column of this final page contains the cumulative year-to-date totals for the entire reporting agency. The year-to-date expenses must be traceable to the reporting agency's general ledger.

PROGRAM EXPENSE REPORT (PER)
SCHEDULE A
EXPENSE BY OBJECT LINE-ITEMS

There are seventeen specific object expense categories; two subtotals (Line 3, Total Personnel Expenses, and Line 19, Total Nonpersonnel Expenses); and Reimbursable Capital Purchases (Line 20), above Line 21, Total Direct Program Expenses. All expenses should be included in one or more of the specific categories, or in an additional expense category entered under Line 18, Other Nonpersonnel Expenses. The contracting state agency may determine these requirements.

With the exception of depreciation, everything reported in Lines 1 through 21 must represent an actual cash disbursement or accrual as defined in the Basis For Reporting Expenses/Expenditures section on page 13.

Line 1 Salaries and Wages

On this line, enter compensation, fees, salaries, and wages paid to officers, directors, trustees, and employees. An attached schedule may be required showing client wages or other included in the aggregations.

References:

Related A-122 paragraphs: 6, 28, & 45
Related Form 990 line items: Part II; 25 & 26

Line 2 Employee Benefits & Payroll Taxes

Enter (a) the organization's contributions to pension plans and to employee benefit programs such as health, life, and disability insurance; and (b) the organization's portion of payroll taxes such as social security and Medicare taxes and unemployment and workers' compensation insurance. An attached schedule may be required showing client benefits and taxes or other included in the aggregations.

References:

Related A-122 paragraphs: 6, 15, & 45
Related Form 990 line items: Part II; 27, 28, & 29

Line 3 Total Personnel Expenses

Add lines 1 and 2.

Line 4 Professional Fees

Enter the organization's fees to outside professionals, consultants, and personal-service contractors. Include legal, accounting, and auditing fees. An attached schedule may be required showing the details in the aggregation of professional fees.

References:

Related A-122 paragraphs: 20, 41, & 49
Related Form 990 line items: Part II; 30, 31, 32, & 43

Line 5 Supplies

Enter the organization's expenses for office supplies, housekeeping supplies, food and beverages, and other supplies. An attached schedule may be required showing food expenses or other details included in the aggregations.

References:

Related A-122 paragraph: 24
Related Form 990 line item: Part II; 33

Line 6 Telephone

Enter the organization's expenses for telephone, cellular phones, beepers, telegram, FAX, E-mail, telephone equipment maintenance, and other related expenses.

References:

Related A-122 paragraph: 5 & 22
Related Form 990 line item: Part II; 34

Line 7 Postage and Shipping

Enter the organization's expenses for postage, messenger services, overnight delivery, outside mailing service fees, freight and trucking, and maintenance of delivery and shipping vehicles. Include vehicle insurance here or on line 14.

References:

Related A-122 paragraphs: 5, 23, & 50
Related Form 990 line item: Part II; 35

Line 8 Occupancy

Enter the organization's expenses for use of office space and other facilities, heat, light, power, other utilities, outside janitorial services, mortgage interest, real estate taxes, and similar expenses. Include property insurance here or on line 14.

References:

Related A-122 paragraphs: 19, 23, 43, 46 & 47
Related Form 990 line item: Part II; 36

Line 9 Equipment Rental and Maintenance

Enter the organization's expenses for renting and maintaining computers, copiers, postage meters, other office equipment, and other equipment, except for telephone, truck, and automobile expenses, reportable on lines 6, 7, and 11, respectively.

References:

Related A-122 paragraphs: 23 & 43
Related Form 990 line item: Part II; 37

Line 10 Printing and Publications

Enter the organization's expenses for producing printed materials, purchasing books and publications, and buying subscriptions to publications.

References:

Related A-122 paragraphs: 26 & 38

Related Form 990 line item: Part II; 38

Line 11 Travel

Enter the organization's expenses for travel, including transportation, meals and lodging, and per diem payments. Include gas and oil, repairs, licenses and permits, and leasing costs for company vehicles. Include travel expenses for meetings and conferences. Include vehicle insurance here or on line 14.

References:

Related A-122 paragraphs: 41 & 51

Related Form 990 line item: Part II; 39

Line 12 Conferences and Meetings

Enter the organization's expenses for conducting or attending meetings, conferences, and conventions. Include rental of facilities, speakers' fees and expenses, printed materials, and registration fees (but not travel).

References:

Related A-122 paragraphs: 24, 25, & 49

Related Form 990 line item: Part II; 40

Line 13 Interest

Enter the organization's interest expense for loans and capital leases on equipment, trucks and automobiles, and other notes and loans. Do not include mortgage interest reportable on line 8.

References:

Related A-122 paragraph: 19

Related Form 990 line item: Part II; 41

Line 14 Insurance

Enter the organization's expenses for liability insurance, fidelity bonds, and other insurance. Do not include employee-related insurance reportable on line 2. Do not include property and vehicle insurance if reported on lines 7, 8, or 11.

References:

Related A-122 paragraphs: 4 & 18

Related Form 990 line item: Part II; 43

Line 15 Grants and Awards

Enter the organization's awards, grants, subsidies, and other pass-through expenditures to individuals and to other organizations. Include allocations to affiliated organizations. Include in-kind grants to individuals and organizations. Include scholarships, tuition payments, travel allowances, and equipment allowances to clients and individual beneficiaries.

Pass-through funds are not included when computing administrative expenses reported on Line 22.

References:

Related A-122 paragraph: 30

Related Form 990 line item: Part II; 22

Line 16 Specific Assistance to Individuals

Enter the organization's direct payment of expenses of clients, patients, and individual beneficiaries. Include such expenses as medicines, medical and dental fees, children's board, food and homemaker services, clothing, transportation, insurance coverage, and wage supplements.

References:

Related A-122 paragraph: 30

Related Form 990 line item: Part II; 23

Line 17 Depreciation

Enter the expenses the organization records for depreciation of equipment, buildings, leasehold improvements, and other depreciable fixed assets.

References:

Related A-122 paragraph: 9
Related Form 990 line item: Part II; 42

Line 18 Other Nonpersonnel Expenses

NOTE: Expenses reportable on lines 1 through 17 should not be reported in an additional expense category on line 18. A description should be attached for each additional category entered on line 18. The contracting state agency may determine these requirements.

Enter the organization's allowable expenses for advertising (1), bad debts (2), contingency provisions (7), fines and penalties (14), independent research and development (reserved) (17), organization (27), page charges in professional journals (29), rearrangement and alteration (39), recruiting (41), and taxes (47). Include the organization's and employees' membership dues in associations and professional societies (26). Include other fees for the organization's licenses, permits, registrations, etc. (See related A-122 allowable cost principles, the paragraph numbers are in parenthesis above.)

References:

Related A-122 paragraphs: 1, 2, 7, 14, 17, 26, 27, 29, 39, 41, & 47
Related Form 990 line item: Part II; 43

Line 19 Total Nonpersonnel Expenses

Add lines 4 through 18.

Line 20 Reimbursable Capital Purchases

Enter the organization's purchases of fixed assets. Include land, equipment, buildings, leasehold improvements, and other fixed assets. An attached schedule may be required showing the details for each such purchase.

References:

Related A-122 paragraph: 13
Related Form 990 line item: capitalized on line 55a, not reported as an expense.

Line 21 Total Direct Program Expenses

Add lines 3, 19, and 20.
Includes direct and allocated direct program expenses.

Reference:

Related Form 990 line item: Part II, Column B.

Line 22 Administrative Expenses

The distribution will be made in accordance with an allocation plan approved by your cognizant state agency.

References:

Related A-122 paragraphs: 11, 12, 16, 19, 20, 21, 32, 33, 36, 40, 41, 43, 45, & 47

Related Form 990 line item: Part II; Column C

Line 23 Total Direct and Administrative Expenses

Line 23 is the total of Line 21, Total Direct Program Expenses, and Line 22, Administrative Expenses. Line 23, Total Direct and Administrative Expenses Year-to-Date should agree with the Total of Column B, Year-to-Date Actual Expenditures of the *Invoice for Reimbursement* - (see Exhibit 2).

Line 24 In-Kind Expenses

In-kind Expenses (Line 24) is for reporting the value of contributed resources applied to the program. Approval and reporting guidelines for in-kind contributions will be specified by those contracting state agencies who allow their use toward earning grant funds.

References:

Related A-122 paragraph: 10

Related Form 990 line items: Part I; 1a, & Part VI; 82

Line 25 Total Expenses

The sum of Line 23, Total Direct and Administrative Expenses, and Line 24, In-kind Expenses, goes on this line.

PROGRAM REVENUE REPORT (PRR)
SCHEDULE B
SOURCES OF REVENUE

The revenue page is intended to be an extension of the total expenses page, in that the columns should match up by contract/attachment number and program title. There are ten revenue sources (Schedule B, Part 1) and three subtotals (Lines 33, 41, and 43). Additional supplemental schedules for one or more of the line items may be attached, if needed. Each revenue column should be aligned with its corresponding expense column from Schedule A.

Reimbursable Program Funds

Line 31 Reimbursable Federal Program Funds

Enter the portion of Total Direct & Administrative Expenses reported on Line 23, Schedule A, that is reimbursable from federal program funds. The state funding agency may require an attached detail listing and reconciliation schedule.

Reference:

Related Form 990 line item: Part I; 1c

Line 32 Reimbursable State Program Funds

Enter the portion of Total Direct & Administrative Expenses reported on Line 23, Schedule A, that is reimbursable from state program funds. The state funding agency may require an attached detail listing and reconciliation schedule.

Reference:

Related Form 990 line item: Part I; 1c

Line 33 Total Reimbursable Program Funds

Add lines 31 and 32.

Matching Revenue Funds

Line 34 Other Federal Funds

Enter the portion of matching revenues reported on Line 54, Subtract Matching Expenses (Equals Line 41), that is from other federal funds. The state funding agency may require an attached detail listing and reconciliation schedule.

Reference:

Related Form 990 line item: Part I; 1c

Line 35 Other State Funds

Enter the portion of matching revenues reported on Line 54, Subtract Matching Expenses (Equals Line 41), that is from other state funds. The state funding agency may require an attached detail listing and reconciliation schedule.

Reference:

Related Form 990 line item: Part I; 1c

Line 36 Other Government Funds

Enter the portion of matching revenues reported on Line 54, Subtract Matching Expenses (Equals Line 41), that is from other government funds. The state funding agency may require an attached detail listing and reconciliation schedule.

Reference:

Related Form 990 line items: Part I; 1c

Line 37 Cash Contributions (Nongovernment)

Enter the portion of matching revenues reported on Line 54, Subtract Matching Expenses (Equals Line 41), that is from such sources of cash contributions as corporations, foundations, trusts, individuals, United Ways, other not-for-profit organizations, and from affiliated organizations. The state funding agency may require an attached detail listing and reconciliation schedule.

References:

Related Form 990 line items: Part I; 1a and 1b

Line 38 In-Kind Contributions (Equals Schedule A, Line 24)

Enter the portion of matching revenues reported on Line 54, Subtract Matching Expenses (Equals Line 41), that is from direct and administrative in-kind contributions. The state funding agency may require an attached detail listing and reconciliation schedule.

Approval and guidelines for valuation and reporting of in-kind contributions will be specified by those grantor agencies who allow their use toward earning grant funds.

References:

Related Form 990 line items: Part I; 1a and Part VI; 82

Line 39 Program Income

Enter the portion of matching revenues reported on Line 54, Subtract Matching Expenses (Equals Line 41), that is from program income related to the program funded by the state agency. The state funding agency may require an attached detail listing.

Reference:

Related Form 990 line item: Part I; 2

Line 40 Other Matching Revenue

Enter the portion of matching revenues reported on Line 54, Subtract Matching Expenses (Equals Line 41), that is from other revenues not included in lines 34 through 39. The state funding agency may require an attached detail listing.

References:

Related Form 990 line items: Part I; 3 through 11

Line 41 Total Matching Revenue Funds

Add lines 34 through 40

Line 42 Other Program Funds

Enter program income related to the program funded by the state agency but not reported as matching revenue funds on Line 54.

References:

Related Form 990 line items: Part I; 1 through 11

Line 43 Total Revenue

Add lines 33, 41, and 42

References:

Related Form 990 line items: Part I; 12

RECONCILIATION BETWEEN TOTAL EXPENSES AND REIMBURSABLE EXPENSES

SCHEDULE B - (Lines 51 to 59)

This section, at the bottom of Schedule B, is for subtracting nonreimbursable amounts included in Total Expenses (Line 25, Schedule A and Line 51, Schedule B).

The first line of this section, Line 51, Total Expenses, is brought forward from the last line of the corresponding Schedule A Total Expense Page.

There are three categories of adjustments for which titled lines are provided:

Line 52 Other Unallowable Expenses:

Some program expenses may not be reimbursable under certain grants. This is a matter between the contracting parties, and will vary according to the state agency involved and the type of grant or contract. Consult your contract or the department that funds the program for guidelines.

Line 53 Excess Administration:

This adjustment line may be used to deduct allocated Administration and General expenses in excess of an allowable percentage specified in the grant contract. It may also be used to deduct an adjustment resulting from limitations on certain components of Administration and General expenses. Again, the specific guidelines of the department and grant involved are the controlling factor.

Line 54 Matching Expenses

Since the goal is to arrive at a reimbursable amount, the expenses paid out of other sources of funding, local support and program user fees for example, will have to be deducted. The amount left should be only that which is to be paid for by the contracting state agency.

Line 55 Reimbursable Expenses (Line 51 less Lines 52, 53, and 54)

This is the amount that the contracting state agency will pay for the quarter's operations of the program. The cumulative column is what the grant actually paid to date.

Line 56 Total Reimbursement-to-Date

In the quarter-to-date column, this is the total received for this quarter from filing of the Invoice For Reimbursement. The cumulative column's amount is the total received for the grant year-to-date.

Line 57 Difference (Line 55 less Line 56)

This is the portion of Reimbursable Expenses not yet paid.

Line 58 Advances

Any advance payments for a grant should appear on this line.

Line 59 This Reimbursement (Line 57 less 58)

The remainder should be the amount due under the grant contract. Actual payments are made through the invoicing process and not through the filing of this report.

POLICY 03 - APPENDIX B

Instructions for Completing Form State of Tennessee Contracting Agencies Projection of Agency Personnel And Salary (Exhibit 1)

This form is to reflect the total salaries of all persons employed, either full or part time, by the agency. This form is typically used on an annual basis only. The form is utilized to reflect budgeted salaries.

The completed form must be submitted as part of the budget proposal, reflecting the estimated total salary by position and by program.

To complete the form, indicate each individual position, position number, if applicable, employee's name, and total salary for the period covered. Full time employees are defined as employees working at least 37.5 hours per week. If an employee is hired on a part time basis for less than 37.5 hours per week, indicate the regular work week hours in parentheses next to the employee's name.

The projected percentage of time spent in each program area must be noted in the spaces provided. The proportionate amount of salary expense should then be calculated and projected for the respective programs. The total salaries projected in each program must equal the corresponding amount budgeted in the salary category of the budget.

If salary increases are to be made at a point in time rather than the beginning date of the contract period, a schedule showing the effective dates of the increases, by position, must be attached to the budget package.

POLICY 03 - APPENDIX C**Instructions for Completing Form State of Tennessee Contracting Agencies Invoice For Reimbursement (Exhibit 2)**

This invoice is used to request advancement or reimbursement prior to submission of the quarterly report. Funds can only be disbursed by contracting state agencies to subrecipients upon receipt of a properly prepared and signed invoice. Funds cannot be disbursed based on the submission of quarterly reports.

1. Complete the heading filling in the contractor/grantee agency's name and address, federal employer identification number, contracting state agency, contract number, invoice number, invoice ending date, contract period, contact person and phone number, and the related program area.
2. The invoice provides flexibility in reporting the information -- in detail by cost categories or by reporting the total by program.
3. The contracting state agency will determine whether the information on the invoice will be reported by cost categories or by program. The contracting state agency will give specific instructions on which cost categories are required to be reported to them on a monthly basis. If information is provided by cost categories, list the various cost categories, the total contract budget for the cost categories, the cumulative year-to-date actual expenditures by the cost categories, and the monthly estimated/actual expenditures by the cost categories. If the information is reported by program, state the name of the program, the total amount of the contract budget for the program, the total year-to-date actual expenditures for the program, and the monthly estimated/actual expenditures by program as approved by the contracting state agency. Also state the monthly actual or estimated revenue for the program and the net amount due. Indicate the allotment code and cost center in the last column.
4. Sign the invoice and mail it to the contracting agency.

Schedule A, Part 1

STATE OF TENNESSEE
PROGRAM EXPENSE REPORT

Page ____ of ____ Pages

CONTRACTOR/GRANTEE

FEDERAL ID#
REPORT PERIOD

CONTRACTING STATE AGENCY

CONTRACT NUMBER
GRANT PERIOD
PROGRAM NAME
SERVICE NAME

Program B

Program A

Schedule A

Line

Item# EXPENSE BY OBJECT:

Quarter-to-Date

Year-To-Date

Quarter-to-Date

Year-To-Date

1	Salaries and Wages			
2	Employee Benefits & Payroll Taxes			
3	Total Personnel Expenses			
4	Professional Fees			
5	Supplies			
6	Telephone			
7	Postage and Shipping			
8	Occupancy			
9	Equipment Rental and Maintenance			
10	Printing and Publications			
11	Travel			
12	Conferences and Meetings			
13	Interest			
14	Insurance			
15	Grants and Awards			
16	Specific Assistance to Individuals ...			
17	Depreciation			
18	Other Nonpersonnel Expenses			
a				
b				
c				
d				
19	Total Nonpersonnel Expenses			
20	Reimbursable Capital Purchases			
21	TOTAL DIRECT PROGRAM EXPENSES			
22	Administrative Expenses			
23	TOTAL DIRECT & ADMINISTRATIVE EXPENSES			
24	In-Kind Expenses			
25	TOTAL EXPENSES			

Schedule A, Part 2

STATE OF TENNESSEE
Department of Finance and Administration
Policy 03: Uniform Reporting
Alignment Reference Table

Schedule A Line Item#	EXPENSE BY OBJECT:	Related A-122 Cost Principle	Related Uniform Form 990 Line Items	Sub-line Item And/or Attached Schedule When Required
1	Salaries and Wages	6, 28, 45	Part II: 25, 26	e.g., 1.1 Client wages
2	Employee Benefits & Payroll Taxes	6, 15, 45	Part II: 27, 28, 29	Client benefits/taxes
3	Total Personnel Expenses:	N/A	N/A	
4	Professional Fees	20, 41, 49	Part II: 30, 31, 32, 43	Prof/audit/contract
5	Supplies	24	Part II: 33	e.g., 5.1 - Food
6	Telephone	5, 22	Part II: 34	
7	Postage and Shipping	5, 23, 50	Part II: 35	
8	Occupancy	19, 23, 43, 46, 47	Part II: 36	
9	Equipment Rental and Maintenance	23, 43	Part II: 37	
10	Printing and Publications	26, 38	Part II: 38	
11	Travel	41, 51	Part II: 39	
12	Conferences and Meetings	24, 25, 49	Part II: 40	
13	Interest	19	Part II: 41	
14	Insurance	4, 18	Part II: 43	
15	Grants and Awards	30	Part II: 22	
16	Specific Assistance to Individuals	30	Part II: 23	
17	Depreciation	9	Part II: 42	
18	Other Nonpersonnel Expenses	1, 2, 7, 14, 17, 26, 27, 29, 39, 41, 47	Part II: 43	Combined line items
a			"	
b			"	
c			"	
d			"	
19	Total Nonpersonnel Expenses:	N/A	N/A	
20	Reimbursable Capital Purchases	13	Capitalized	Attached schedule
21	TOTAL DIRECT PROGRAM EXPENSES	N/A	Part II, Col B	
22	Administrative Expenses	11, 12, 16, 19, 20 21, 32, 33, 36, 40 41, 43, 45, 47	Part II, Col C	
23	TOTAL DIRECT & ADMINISTRATIVE	N/A	N/A	
24	In-Kind Expenses	10	Part I; 1a, Part VI; 82	Detail by expense category
25	TOTAL EXPENSES	N/A	N/A	

STATE OF TENNESSEE
PROGRAM REVENUE REPORT
REVENUE AND EXPENSE
BUDGET REPORT
Program A

FEDERAL ID# _____
REPORT PERIOD _____

CONTRACTING STATE AGENCY

Program 3

Program A

Schedule B	CONTRACT NUMBER
Line	GRANT PERIOD
Item#	PROGRAM NAME
	SERVICE NAME
	SOURCES OF REVENUE

	Reimbursable Program Funds:
31	Reimbursable Federal Program Funds
32	Reimbursable State Program Funds
33	Total Reimbursable Program Funds (Equals Line 55)
	Matching Revenue Funds:
34	Other Federal Funds
35	Other State Funds
36	Other Government Funds
37	Cash Contributions (Nongovernment)
38	In-Kind Contributions (Equals Schedule A, Line 24)
39	Program Income
40	Other Matching Revenue
41	Total Matching Revenue Funds
42	Other Program Funds
43	Total Revenue
	RECONCILIATION BETWEEN TOTAL EXPENSES AND REIMBURSABLE EXPENSES
51	Total Expenses (From Schedule A, Line 25)
52	Subtract Other Unallowable Expenses (Contractual)
53	Subtract Excess Administration (Contractual)
54	Subtract Matching Expenses (Equals Line 41)
55	Reimbursable Expenses (Line 51 Less 52, 53, & 54)
	(Equals Line 33)
56	Total Reimbursement To Date
57	Difference (line 55 less 56)
58	Advances
59	This Reimbursement (Line 57 Less 58)

Schedule B, Part 2

STATE OF TENNESSEE
Policy 03: Uniform Reporting
Alignment Reference Table

Schedule B Line	Item#	SOURCES OF REVENUE	Related Uniform Form 990	Sub-line Item And/Or Attached Schedule	When Required	e.g., 1.1 Client wages
			Line Items			
		Reimbursable Program Funds:				
	31	Reimbursable Federal Program Funds	Part I; 1c	Detail/Recon. schedule		
	32	Reimbursable State Program Funds	Part I; 1c	Detail/Recon. schedule		
	33	Total Reimbursable Program Funds (Equals Line 55)				
		Matching Revenue Funds:				
	34	Other Federal Funds	Part I; 1c	Detail/Recon. schedule		
	35	Other State Funds	Part I; 1c	Detail/Recon. schedule		
	36	Other Government Funds	Part I; 1c	Detail/Recon. schedule		
	37	Cash Contributions (Nongovernment)	Part I; 1a & 1b			
	38	In-Kind Contributions (Equals Schedule A, Line 24)	Part I; 1a, Part VI; 82	Detail by expense category		
	39	Program Income	Part I; 2	Detail		
	40	Other Matching Revenue	Part I; 3 thru 11	Detail		
	41	Total Matching Revenue Funds	N/A			
	42	Other Program Funds	Part I; 1 thru 11	e.g., 42.1 Client fees		
	43	Total Revenue	Part I; 12			
		RECONCILIATION BETWEEN TOTAL EXPENSES AND REIMBURSABLE EXPENSES				
	51	Total Expenses (From Schedule A, Line 25)	See Schedule A	See Schedule A		
	52	Subtract Other Unallowable Expenses (Contractual)	N/A			
	53	Subtract Excess Administration (Contractual)	N/A			
	54	Subtract Matching Expenses (Equals Line 41)	N/A			
	55	Reimbursable Expenses (Line 51 Less 52, 53, & 54/ Equals Line 33)	N/A			
	56	Total Reimbursement To Date	N/A			
	57	Difference (line 55 less 56)	N/A			
	58	Advances	N/A			
	59	This Reimbursement (Line 57 Less 58)	N/A			

Schedule C--Final Page

STATE OF TENNESSEE
PROGRAM EXPENSE REPORT

FEDERAL ID#
REPORT PERIOD

TOTAL EXPENSES
TOTAL BUDGET

TOTAL DIRECT PROGRAM EXPENSES
TOTAL NONGRANT/UNALLOWABLE EXPENSES
ADMINISTRATIVE EXPENSES
GRAND TOTAL

CONTRACTING STATE AGENCY
CONTRACT NUMBER
GRANT PERIOD
PROGRAM NAME
SERVICE NAME

Schedule A

Line
Item# EXPENSE BY OBJECT:

Year-To-Date Year-To-Date Year-To-Date

- 1 Salaries and Wages
- 2 Employee Benefits & Payroll Taxes
- 3 Total Personnel Expenses
- 4 Professional Fees
- 5 Supplies
- 6 Telephone
- 7 Postage and Shipping
- 8 Occupancy
- 9 Equipment Rental and Maintenance
- 10 Printing and Publications
- 11 Travel
- 12 Conferences and Meetings
- 13 Interest
- 14 Insurance
- 15 Grants and Awards
- 16 Specific Assistance to Individuals
- 17 Depreciation
- 18 Other Nonpersonnel Expenses
- a
- b
- c
- d
- 19 Total Nonpersonnel Expenses
- 20 Reimbursable Capital Purchases
- 21 TOTAL DIRECT PROGRAM EXPENSES
- 22 Administrative Expenses
- 23 TOTAL DIRECT & ADMINISTRATIVE EXPENSES
- 24 In-Kind Expenses
- 25 TOTAL EXPENSES

STATE OF TENNESSEE
PROJECTION OF AGENCY PERSONNEL AND SALARY

Agency Name _____
For The Period _____

[illegible]

**STATE OF TENNESSEE
INVOICE FOR REIMBURSEMENT**

NAME AND ADDRESS OF CONTRACTOR/GRANTEE						INVOICE NUMBER
						INVOICE ENDING DATE
FEDERAL ID#						CONTRACT PERIOD FROM TO
CONTRACTING STATE AGENCY						
CONTRACT NUMBER						CONTACT PERSON/TELEPHONE NO.
						PROGRAM AREA
COST CATEGORIES OR PROGRAM	(A) TOTAL CONTRACT BUDGET	(B) YTD ACTUAL EXPENDITURES THRU: _____ (MO./DAY/YR.)	(C) MONTHLY ESTIMATED/ACTUAL EXPENDITURES	(D) MONTHLY MONTHLY ESTIMATED/ACTUAL REVENUE	(E) AMOUNT DUE (C MINUS D)	(F) ALLOTMENT CODE AND COST CENTER
TOTAL						

I certify to the best of my knowledge and belief that the data above is correct and that all expenditures were made in accordance with the contract conditions and that payment is due and has not been previously requested.

RECOMMENDED FOR PAYMENT

CONTRACTOR/GRANTEE'S AUTHORIZED SIGNATURE

CONTRACTING STATE AGENCY'S AUTHORIZED CERTIFICATION

TITLE

TITL

DATE _____

DATE _____

Schedule A, Part 1

STATE OF TENNESSEE
PROGRAM EXPENSE REPORT

Page 1 of 7 Pages

CONTRACTOR/GRANTEE VOLUNTARY NOT-FOR-PROFIT ORGANIZ

X TOTAL EXPENSES
TOTAL BUDGET

FEDERAL ID# 62-888888888

REPORT PERIOD 4/1/20x2 - 6/30/20x2

CONTRACTING STATE AGENCY IN, Commission On Aging	
CONTRACT NUMBER	GR97695014
GRANT PERIOD	7/1/20x1 - 6/30/20x2
PROGRAM NAME	Adult Activity Center
SERVICE NAME	Congregate Meals

Grant 101	
GR97695014	GR97695014
7/1/20x1 - 6/30/20x2	7/1/20x1 - 6/30/20x2
Residential Services	Residential Services
Meals at Home	Meals at Home

Schedule A

Line

Item# EXPENSE BY OBJECT:

Quarter-to-Date

Year-To-Date

Quarter-to-Date

Year-To-Date

1	Salaries and Wages	32,891.50	131,556.00	10,648.25	42,593.00
2	Employee Benefits & Payroll Taxes	7,382.50	29,530.00	2,413.25	9,653.00
3	Total Personnel Expenses	40,274.00	161,086.00	13,061.50	52,246.00
4	Professional Fees	871.75	3,437.00	-	-
5	Supplies	2,277.25	9,109.00	1,149.25	4,597.00
6	Telephone	672.50	2,690.00	219.75	879.00
7	Postage and Shipping	232.75	931.00	76.00	304.00
8	Occupancy	1,373.25	5,493.00	448.75	1,795.00
9	Equipment Rental and Maintenance	1,876.00	7,504.00	230.00	920.00
10	Printing and Publications	2,486.25	9,945.00	437.75	1,751.00
11	Travel	169.50	678.00	-	-
12	Conferences and Meetings	197.75	731.00	64.50	258.00
13	Interest	-	-	-	-
14	Insurance	1,130.50	4,522.00	369.50	1,478.00
15	Grants and Awards	1,561.50	6,246.00	-	-
16	Specific Assistance to Individuals	-	-	-	-
17	Depreciation	2,056.25	8,225.00	672.00	2,688.00
18	Other Nonpersonnel Expenses	266.00	1,064.00	87.25	349.00
a		219.00	876.00	80.75	323.00
b					
c					
d					
19	Total Nonpersonnel Expenses	15,390.25	61,561.00	3,835.50	15,342.00
20	Reimbursable Capital Purchases		-		-
21	TOTAL DIRECT PROGRAM EXPENSES	55,664.25	222,657.00	16,897.00	67,588.00
22	Administrative Expenses	7,946.75	31,787.00	2,572.75	10,291.00
23	TOTAL DIRECT & ADMINISTRATIVE EXPENSES	63,611.00	254,444.00	19,469.75	77,879.00
24	In-Kind Expenses				
25	TOTAL EXPENSES	63,611.00	254,444.00	19,469.75	77,879.00

Schedule B, Part 1

STATE OF TENNESSEE
PROGRAM REVENUE REPORT
REVENUE AND EXPENSE
BUDGET X REPORT

Page 1 of 7 Pages

CONTRACTOR/GRANTEE VOLUNTARY NOT-FOR-PROFIT ORGANIZATION

FEDERAL ID# 62-88888888
REPORT PERIOD 7/1/20x2 - 6/30/20x2

CONTRACTING STATE AGENCY TN, Commission On Aging

Grant 101

Schedule B	CONTRACT NUMBER
Line	GRANT PERIOD
Item#	PROGRAM NAME
SOURCES OF REVENUE	SERVICE NAME
-----	-----

GR97695014	GR97695014
7/1/20x1 - 6/30/20x2	7/1/20x1 - 6/30/20x2
Adult Activity Center	Adult Activity Center
Congregate Meals	Congregate Meals

GR97695014	GR97695014
7/1/20x1 - 6/30/20x2	7/1/20x1 - 6/30/20x2
Residential Services	Residential Services
Meals at Home	Meals at Home

Reimbursable Program Funds:

31	Reimbursable Federal Program Funds				77,878.00
32	Reimbursable State Program Funds				-
33	Total Reimbursable Program Funds (Equals Line 55)				77,878.00
Matching Revenue Funds:					
34	Other Federal Funds				-
35	Other State Funds				-
36	Other Government Funds				-
37	Cash Contributions (Nongovernment)				-
38	In-Kind Contributions (Equals Schedule A, Line 24)				-
39	Program Income				-
40	Other Matching Revenue				-
41	Total Matching Revenue Funds				-
42	Other Program Funds				-
43	Total Revenue	63,611.00	254,444.00	19,469.50	77,878.00

RECONCILIATION BETWEEN TOTAL EXPENSES AND REIMBURSABLE EXPENSES

51	Total Expenses (From Schedule A, Line 25)	63,611.00	254,444.00	19,469.75	77,879.00
52	Subtract Other Unallowable Expenses (Contractual)	-	-	-	-
53	Subtract Excess Administration (Contractual)	-	-	-	-
54	Subtract Matching Expenses (Equals Line 41)	-	-	-	-
55	Reimbursable Expenses (Line 51 Less 52, 53, & 54) (Equals Line 33)	63,611.00	254,444.00	19,469.75	77,879.00
56	Total Reimbursement To Date				
57	Difference (line 55 less 56)	63,611.00	254,444.00	19,469.75	77,879.00
58	Advances				
59	This Reimbursement (Line 57 Less 58)	63,611.00	254,444.00	19,469.75	77,879.00

Schedule A, Part 1

STATE OF TENNESSEE
PROGRAM EXPENSE REPORT

Page 2 of 7 Pages

CONTRACTOR/GRANTEE VOLUNTARY NOT-FOR-PROFIT ORGANIZATION

X TOTAL EXPENSES
TOTAL BUDGET

FEDERAL ID# 62-88888888

REPORT PERIOD 7/1/20x1 - 6/30/20x2

CONTRACTING STATE AGENCY Dept. of Health

CONTRACT NUMBER
GRANT PERIOD
PROGRAM NAME
SERVICE NAME

Schedule A

Line

Item# EXPENSE BY OBJECT:

Grant 103

Z60781046
7/1/20x1 - 6/30/20x2
Rehabilitation Center
Rehabilitation Serv.

Z60731046

7/1/20x1 - 6/30/20x2
Rehabilitation Center
Rehabilitation Serv.

Grant 102

GR97694013
7/1/20x1 - 6/30/20x2
Adult Activity Center
Nutrition Education

GR97694013

7/1/20x1 - 6/30/20x2
Adult Activity Center
Nutrition Education

Quarter-to-Date Year-To-Date

Quarter-to-Date Year-To-Date

Quarter-to-Date Year-To-Date

1	Salaries and Wages	4,332.75	17,331.00	3,450.25	13,801.00
2	Employee Benefits & Payroll Taxes	995.75	3,983.00	773.25	3,093.00
3	Total Personnel Expenses	5,328.50	21,314.00	4,223.50	16,894.00
4	Professional Fees	-	-	-	-
5	Supplies	115.75	463.00	286.25	1,145.00
6	Telephone	90.75	363.00	70.50	282.00
7	Postage and Shipping	31.50	126.00	24.25	97.00
8	Occupancy	185.25	741.00	43.75	575.00
9	Equipment Rental and Maintenance	95.00	380.00	73.75	295.00
10	Printing and Publications	180.75	723.00	40.25	561.00
11	Travel	-	-	2,440.00	8,576.00
12	Conferences and Meetings	26.75	107.00	20.50	82.00
13	Interest	-	-	-	-
14	Insurance	152.50	610.00	118.50	474.00
15	Grants and Awards	-	-	-	-
16	Specific Assistance to Individuals	-	-	-	-
17	Depreciation	277.25	1,109.00	215.25	861.00
18	Other Nonpersonnel Expenses	36.00	144.00	27.75	111.00
a		10.75	43.00	8.25	33.00
b					
c					
d					
19	Total Nonpersonnel Expenses	1,202.25	4,809.00	3,273.00	13,092.00
20	Reimbursable Capital Purchases		-		-
21	TOTAL DIRECT PROGRAM EXPENSES	6,530.75	26,123.00	7,496.50	29,986.00
22	Administrative Expenses	1,046.75	4,187.00		3,336.00
23	TOTAL DIRECT & ADMINISTRATIVE EXPENSES	7,577.50	30,310.00	7,496.50	33,322.00
24	In-Kind Expenses				
25	TOTAL EXPENSES	7,577.50	30,310.00	7,496.50	33,322.00

Schedule B, Part 1

STATE OF TENNESSEE
PROGRAM REVENUE REPORT
REVENUE AND EXPENSE

Page 2 of 7 Pages

CONTRACTOR/GRANTEE VOLUNTARY NOT-FOR-PROFIT ORGANIZATION

FEDERAL ID# 62-88888888

BUDGET X REPORT

REPORT PERIOD 7/1/20x2 - 6/30/20x2

CONTRACTING STATE AGENCY Dept. of Health

Grant 102

Schedule B Line Item#	SOURCES OF REVENUE	CONTRACT NUMBER GRANT PERIOD PROGRAM NAME SERVICE NAME
260781046	7/1/20x1 - 6/30/20x2 Rehabilitation Center Rehabilitation Serv.	260781046 7/1/20x1 - 5/30/20x2 Rehabilitation Center Rehabilitation Serv.

Reimbursable Program Funds:

31	Reimbursable Federal Program Funds	30,307.00	8,330.50	33,322.00
32	Reimbursable State Program Funds	-	-	-
33	Total Reimbursable Program Funds (Equals Line 55)	30,307.75	8,330.50	33,322.00

Matching Revenue Funds:

34	Other Federal Funds	-	-	-
35	Other State Funds	-	-	-
36	Other Government Funds	-	-	-
37	Cash Contributions (Nongovernment)	-	-	-
38	In-Kind Contributions (Equals Schedule A, Line 24)	-	-	-
39	Program Income	-	-	-
40	Other Matching Revenue	-	-	-
41	Total Matching Revenue Funds	-	-	-

42	Other Program Funds	-	-	-
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43	Total Revenue	7,576.75	30,307.00	33,322.00
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RECONCILIATION BETWEEN TOTAL EXPENSES AND REIMBURSABLE EXPENSES

51	Total Expenses (From Schedule A, Line 25)	7,577.50	30,310.00	33,322.00
52	Subtract Other Unallowable Expenses (Contractual)	-	-	-
53	Subtract Excess Administration (Contractual)	-	-	-
54	Subtract Matching Expenses (Equals Line 41)	-	-	-
55	Reimbursable Expenses (Line 51 Less 52, 53, & 54) (Equals Line 33)	7,577.50	30,310.00	33,322.00
56	Total Reimbursement To Date	7,577.50	30,310.00	33,322.00
57	Difference (line 55 less 56)	-	-	-
58	Advances	-	-	-
59	This Reimbursement (Line 57 Less 58)	7,577.50	30,310.00	33,322.00

Schedule A, Part 1

STATE OF TENNESSEE
PROGRAM EXPENSE REPORT

Page 3 of 7 Pages

CONTRACTOR/GRANTEE VOLUNTARY NOT-FOR-PROFIT ORGANIZATION

X TOTAL EXPENSES
TOTAL BUDGET

FEDERAL ID# 62-388888888

REPORT PERIOD 7/1/20x1 - 6/30/20x2

Grant 204 (NonGrant)	
7/1/20x1 - 6/30/20x2	7/1/20x1 - 6/30/20x2
Special Projects	Special Projects
Seniors Project	Seniors Project

Non Grant	
7/1/20x1 - 6/30/20x2	7/1/20x1 - 6/30/20x2
Rehabilitation Center	Rehabilitation Center
Rehabilitation Services	Rehabilitation Services

CONTRACTING STATE AGENCY

CONTRACT NUMBER

GRANT PERIOD

PROGRAM NAME

SERVICE NAME

Schedule A

Line

Item# EXPENSE BY OBJECT:

Quarter-to-Date

Year-To-Date

Quarter-to-Date

Year-To-Date

1	Salaries and Wages	4,201.50	16,806.00	3,019.75	12,079.00
2	Employee Benefits & Payroll Taxes	937.75	3,751.00	694.50	2,778.00
3	Total Personnel Expenses	5,139.25	20,557.00	3,714.25	14,857.00
4	Professional Fees	-	-	-	-
5	Supplies	1,932.50	7,730.00	80.75	323.00
6	Telephone	31.50	126.00	63.25	253.00
7	Postage and Shipping	10.75	43.00	22.00	88.00
8	Occupancy	64.50	258.00	129.25	517.00
9	Equipment Rental and Maintenance	33.00	132.00	66.25	265.00
10	Printing and Publications	63.00	252.00	126.00	504.00
11	Travel	-	-	-	-
12	Conferences and Meetings	118.00	472.00	18.50	74.00
13	Interest	-	-	-	-
14	Insurance	53.25	213.00	106.50	426.00
15	Grants and Awards	-	-	-	-
16	Specific Assistance to Individuals ..	-	-	1,358.00	5,432.00
17	Depreciation	96.75	387.00	193.50	774.00
18	Other Nonpersonnel Expenses	-	-	-	-
a		12.50	50.00	25.00	100.00
b		3.75	15.00	7.50	30.00
c		-	-	-	-
d		-	-	-	-
19	Total Nonpersonnel Expenses	2,419.50	9,678.00	2,196.50	8,786.00
20	Reimbursable Capital Purchases	-	-	-	-
21	TOTAL DIRECT PROGRAM EXPENSES	7,558.75	30,235.00	5,910.75	23,643.00
22	Administrative Expenses	-	-	-	-
23	TOTAL DIRECT & ADMINISTRATIVE EXPENSES	7,558.75	30,235.00	5,910.75	23,643.00
24	In-Kind Expenses	-	-	-	-
25	TOTAL EXPENSES	7,558.75	30,235.00	5,910.75	23,643.00

Schedule B, Part 1

STATE OF TENNESSEE
PROGRAM REVENUE REPORT
REVENUE AND EXPENSE
BUDGET X REPORT
CONTRACTOR CONTRACTOR/GRANTEE VOLUNTARY NOT-FOR-PROFIT ORGANIZATION
CONTRACTING STATE AGENCY

Page 3 of 7 Pages
FEDERAL ID# 62-88888888
REPORT PERIOD 7/1/20x2 - 6/30/20x2

Schedule B
Line
Item# SOURCES OF REVENUE
CONTRACT NUMBER
GRANT PERIOD
PROGRAM NAME
SERVICE NAME

Reimbursable Program Funds:

31 Reimbursable Federal Program Funds
32 Reimbursable State Program Funds
33 Total Reimbursable Program Funds (Equals Line 55)

Matching Revenue Funds:

34 Other Federal Funds
35 Other State Funds
36 Other Government Funds
37 Cash Contributions (Nongovernment)
38 In-Kind Contributions (Equals Schedule A, Line 24)
39 Program Income
40 Other Matching Revenue
41 Total Matching Revenue Funds
42 Other Program Funds
43 Total Revenue

RECONCILIATION BETWEEN TOTAL EXPENSES AND REIMBURSABLE EXPENSES

51 Total Expenses (From Schedule A, Line 25)
52 Subtract Other Unallowable Expenses (Contractual)
53 Subtract Excess Administration (Contractual)
54 Subtract Matching Expenses (Equals Line 41)
55 Reimbursable Expenses (Line 51 Less 52, 53, & 54)
56 Total Reimbursement To Date
57 Difference (line 55 less 56)
58 Advances
59 This Reimbursement (Line 57 Less 58)

Non Grant

7/1/20x1 - 6/30/20x2
Rehabilitation Center
Rehabilitation Services

Quarter-to-Date Year-To-Date

-	-
-	-
-	-
-	-
-	-
10,750.00	43,000.00
-	-
2,619.50	10,478.00
-	-
13,369.50	53,478.00
-	-
-	-
13,369.50	53,478.00
7,558.75	30,235.00
-	-
-	-
-	-
7,558.75	(23,243.00)
7,558.75	(23,243.00)
7,558.75	(23,243.00)

Grant 204 (NonGrant)

7/1/20x1 - 6/30/20x2
Special Projects
Seniors Project

Quarter-to-Date Year-To-Date

-	-
-	-
-	-
-	-
-	-
12,500.00	50,000.00
-	-
-	-
12,500.00	50,000.00
-	-
-	-
12,500.00	50,000.00
5,910.75	23,643.00
-	-
-	-
12,500.00	50,000.00
(6,589.25)	(26,357.00)
(6,589.25)	(26,357.00)
(6,589.25)	(26,357.00)

Schedule A, Part 1

STATE OF TENNESSEE
PROGRAM EXPENSE REPORT

Page 4 of 7 Pages

CONTRACTOR/GRANTEE VOLUNTARY NOT-FOR-PROFIT ORGANIZATION

A. TOTAL EXPENSES
TOTAL BUDGET

FEDERAL ID# 52-88888888

REPORT PERIOD 4/1/20x2 - 5/30/20x2

CONTRACTING STATE AGENCY

CONTRACT NUMBER
GRANT PERIOD
PROGRAM NAME
SERVICE NAME

Schedule A

Line

Item# EXPENSE BY OBJECT:

NonGrant

NonGrant

7/1/20x1 - 6/30/20x2
Adult Activity Center
Residential Services7/1/20x1 - 6/30/20x2
Adult Activity Center
Adult Activity Center

Quarter-to-Date Year-To-Date

Year-To-Date

Quarter-to-Date

1	Salaries and Wages
2	Employee Benefits & Payroll Taxes
3	Total Personnel Expenses
4	Professional Fees
5	Supplies
6	Telephone
7	Postage and Shipping
8	Occupancy
9	Equipment Rental and Maintenance
10	Printing and Publications
11	Travel
12	Conferences and Meetings
13	Interest
14	Insurance
15	Grants and Awards
16	Specific Assistance to Individuals
17	Depreciation
18	Other Nonpersonnel Expenses
a	
b	
c	
d	
19	Total Nonpersonnel Expenses
20	Reimbursable Capital Purchases
21	TOTAL DIRECT PROGRAM EXPENSES
22	Administrative Expenses
23	TOTAL DIRECT & ADMINISTRATIVE EXPENSES
24	In-Kind Expenses
25	TOTAL EXPENSES

7,447.50	29,790.00
1,697.00	6,788.00
9,144.50	36,578.00
-	-
73.00	292.00
57.25	229.00
9.75	79.00
117.00	468.00
60.00	240.00
114.00	456.00
-	-
388.50	1,554.00
-	-
96.25	385.00
-	-
-	-
175.00	700.00
-	-
57.50	230.00
6.75	27.00
-	-
1,165.00	4,660.00
-	-
10,309.50	41,238.00
-	-
10,309.50	41,238.00
-	-
10,309.50	18,500.00
-	-
10,309.50	59,738.00

78,148.00	78,148.00
22,343.00	22,343.00
100,491.00	100,491.00
-	-
961.00	961.00
754.00	754.00
261.00	261.00
1,539.00	1,539.00
789.00	789.00
1,502.00	1,502.00
-	-
1,235.00	1,235.00
-	-
1,267.00	1,267.00
-	-
-	-
2,305.00	2,305.00
489.00	489.00
89.00	89.00
-	-
11,191.00	11,191.00
-	-
111,682.00	111,682.00
-	-
111,682.00	111,682.00
43,295.00	43,295.00
154,977.00	154,977.00

Schedule B, Part 1

STATE OF TENNESSEE
PROGRAM REVENUE REPORT
REVENUE AND EXPENSE
BUDGET X REPORT

Page 4 of 7 Pages

CONTRACTOR/GRANTEE VOLUNTARY NOT-FOR-PROFIT ORGANIZATION

FEDERAL ID# 62-88888888

REPORT PERIOD 7/1/20x2 - 6/30/20x2

CONTRACTING STATE AGENCY _____

Schedule B CONTRACT NUMBER _____
Line GRANT PERIOD _____
Item# PROGRAM NAME _____
SOURCES OF REVENUE SERVICE NAME _____

NonGrant

7/1/20x1 - 6/30/20x2 7/1/20x1 - 6/30/20x2
Adult Activity Center Adult Activity Center
Quarter-to-Date Year-To-Date

-	-
-	-
-	-
-	-
-	-
15,000.00	60,000.00
10,823.75	43,295.00
8,422.25	33,589.00
-	-
34,246.00	136,984.00
-	-
-	-
34,246.00	136,984.00
-	-
38,744.25	154,977.00
-	-
-	-
-	-
38,744.25	136,984.00
-	-
38,744.25	17,993.00
-	-
38,744.25	17,993.00
-	-
38,744.25	17,993.00

NonGrant

7/1/20x1 - 6/30/20x2 7/1/20x1 - 6/30/20x2
Residential Services Residential Services
Quarter-to-Date Year-To-Date

-	-
-	-
-	-
-	-
-	-
7,500.00	30,000.00
4,625.00	18,500.00
6,733.50	26,534.00
-	-
18,858.50	75,434.00
-	-
-	-
18,858.50	75,434.00
-	-
14,934.50	59,738.00
-	-
-	-
-	-
18,858.50	75,434.00
-	-
(3,924.00)	(15,696.00)
-	-
(3,924.00)	(15,696.00)
-	-
(3,924.00)	(15,696.00)

Reimbursable Program Funds:

31 Reimbursable Federal Program Funds
32 Reimbursable State Program Funds
33 Total Reimbursable Program Funds (Equals Line 55)

Matching Revenue Funds:

34 Other Federal Funds
35 Other State Funds
36 Other Government Funds
37 Cash Contributions (Nongovernment)
38 In-Kind Contributions (Equals Schedule A, Line 4) ..
39 Program Income
40 Other Matching Revenue
41 Total Matching Revenue Funds

42 Other Program Funds

43 Total Revenue

RECONCILIATION BETWEEN TOTAL EXPENSES AND REIMBURSABLE EXPENSES

51 Total Expenses (From Schedule A, Line 25)
52 Subtract Other Unallowable Expenses (Contractual)
53 Subtract Excess Administration (Contractual)
54 Subtract Matching Expenses (Equals Line 41)
55 Reimbursable Expenses (Line 51 Less 52, 53, & 54)
(Equals Line 33)
56 Total Reimbursement To Date
57 Difference (line 55 less 56)
58 Advances
59 This Reimbursement (Line 57 Less 58)

Page 5 of 7 Pages

STATE OF TENNESSEE
PROGRAM EXPENSE REPORT

CONTRACTOR/GRANTEE VOLUNTARY NOT-FOR-PROFIT ORGANIZ

FEDERAL ID# 62-83888888
REPORT PERIOD 4/1/20x2 - 6/30/20x2

Combined Grant : 01

CONTRACTING STATE	AGENCY	TV Commission On Aging
	CONTRACT NUMBER	
	GRANT PERIOD	
	PROGRAM NAME	
	SERVICE NAME	

GR97695014	7/1/20x1 - 6/30/20x2	Adult Act. & Residential Serv	congregate Meals & Meals at Home
GR97695014	7/1/20x1 - 6/30/20x2	Adult Act. & Residential Serv	congregate Meals & Meals at Home

Schedule A

Line	Item#	EXPENSE BY OBJECT:
------	-------	--------------------

Quarter-to-Date Year-To-Date

1	Salaries and Wages	.....
2	Employee Benefits & Payroll Taxes	.....
3	Total Personnel Expenses	.....
4	Professional Fees	.....
5	Supplies	.....
6	Telephone	.....
7	Postage and Shipping	.....
8	Occupancy	.....
9	Equipment Rental and Maintenance	.....
10	Printing and Publications	.....
11	Travel	.....
12	Conferences and Meetings	.....
13	Interest	.....
14	Insurance	.....
15	Grants and Awards	.....
16	Specific Assistance to Individuals	.....
17	Depreciation	.....
18	Other Nonpersonnel Expenses	.....
a		
b		
c		
d		
19	Total Nonpersonnel Expenses	.....
20	Reimbursable Capital Purchases	.....
21	TOTAL DIRECT PROGRAM EXPENSES	.....
22	Administrative Expenses	.....
23	TOTAL DIRECT & ADMINISTRATIVE EXPENSES	.....
24	In-Kind Expenses	.....
25	TOTAL EXPENSES	.....

43,539.75	
5,795.75	
53,335.50	
871.75	
3,426.50	
892.25	
308.75	
3,822.00	
2,106.00	
2,924.00	
169.50	
262.25	
-	
1,500.00	
1,561.50	
-	
3,728.25	
353.25	
299.75	
19,225.75	
72,561.25	
10,519.50	
83,080.75	
83,080.75	

174,159.00
39,183.00
213,342.00
3,487.00
13,705.00
3,569.00
1,235.00
7,283.00
8,424.00
11,695.00
678.00
1,049.00
-
6,000.00
6,246.00
-
10,913.00
1,413.00
1,199.00
76,903.00
-
290,245.00
42,078.00
332,323.00
332,323.00

[illegible]

STATE OF TENNESSEE

PROGRAM REVENUE REPORT

REVENUE AND EXPENSE

BUDGET X REPORT

Combined Cycle 101

CONTRACTING STATE AGENCY TN. Commission on Aging

Schedule B		CONTRACT NUMBER
Line	GRANT PERIOD	
Item#	PROGRAM NAME	SERVICE NAME
	SOURCES OF REVENUE	

CONTRACT NUMBER

GRANT PERIOD

PROGRAM NAME

SERVICE NAME

Reimbursable Program Funds:

331	Reimbursable Federal Program Funds	.....
332	Reimbursable State Program Funds	.....
333	Total Reimbursable Program Funds (Equals Line 55)	.....

Matching Revenue Funds:

34	Other Federal Funds
35	Other State Funds
36	Other Government Funds
37	Cash Contributions Nongovernment)
38	In-Kind Contributions (Equals Schedule A, Line 24) ..
39	Program Income
40	Other Matching Revenue
41	Total Matching Revenue Funds

Other Program Funds

Total Revenue

RECONCILIATION BETWEEN TOTAL EXPENSES AND REIMBURSABLE EXPENSES

51	Total Expenses (From Schedule A, Line 25)	
52	Subtract Other Unallowable Expenses (Contractual)	
53	Subtract Excess Administration (Contractual)	
54	Subtract Matching Expenses (Equals Line 41)	
55	Reimbursable Expenses (Line 51 Less 52, 53, & 54)	
	(Equals Line 33)	
56	Total Reimbursement To Date	
57	Difference (line 55 less 56)	
58	Advances	
59	This Reimbursement (Line 57 Less 58)	

This Reimbursement (Line 57 Less 58)

Revised 10/31/97

Schedule A, Part 1

Page 6 of 7 Pages

STATE OF TENNESSEE
PROGRAM EXPENSE REPORTCONTRACTOR/GRANTEE VOLUNTARY NOT-FOR-PROFIT ORGANIZPROGRAM EXPENSES
X TOTAL EXPENSES
TOTAL BUDGET

FEDERAL ID# 62-888888888

REPORT PERIOD 7/1/20x2 - 6/30/20x2

CONTRACTING STATE AGENCY N/A

CONTRACT NUMBER
GRANT PERIOD
PROGRAM NAME
SERVICE NAMEN/A
7/1/20x1 - 6/30/20x2
NonGrant
NonGrantN/A
7/1/20x1 - 6/30/20x2
NonGrant
NonGrantSchedule A
Line

Item# EXPENSE BY OBJECT:

Quarter-to-Date

Year-To-Date

Quarter-to-Date

Year-To-Date

1	Salaries and Wages	31,186.00	124,744.00	-	-
2	Employee Benefits & Payroll Taxes	8,220.50	32,882.00	-	-
3	Total Personnel Expenses	39,406.50	157,626.00	-	-
4	Professional Fees	-	-	-	-
5	Supplies	2,245.75	8,983.00	-	-
6	Telephone	277.25	1,109.00	-	-
7	Postage and Shipping	95.75	383.00	-	-
8	Occupancy	566.25	2,265.00	-	-
9	Equipment Rental and Maintenance	290.25	1,161.00	-	-
10	Printing and Publications	552.50	2,210.00	-	-
11	Travel	-	-	-	-
12	Conferences and Meetings	817.75	3,271.00	-	-
13	Interest	-	-	-	-
14	Insurance	502.25	2,009.00	-	-
15	Grants and Awards	-	-	-	-
16	Specific Assistance to Individuals	-	-	-	-
17	Depreciation	913.50	3,654.00	-	-
18	Other Nonpersonnel Expenses	199.25	797.00	-	-
a		32.75	131.00	-	-
b					
c					
d					
19	Total Nonpersonnel Expenses	6,493.25	25,973.00	-	-
20	Reimbursable Capital Purchases		-	-	-
21	TOTAL DIRECT PROGRAM EXPENSES	45,899.75	183,599.00	-	-
22	Administrative Expenses	8,516.75	34,067.00	-	-
23	TOTAL DIRECT & ADMINISTRATIVE EXPENSES	56,662.25	217,666.00	-	-
24	In-Kind Expenses	15,448.75	61,795.00	-	-
25	TOTAL EXPENSES	72,111.00	279,461.00	-	-

675,416.00

Revised 10/31/97

Schedule B, Part 1

CONTRACTOR/GRANTEE VOLUNTARY NOT-FOR-PROFIT ORGANIZATION

CONTRACTING STATE AGENCY N/A

STATE OF TENNESSEE
PROGRAM REVENUE REPORT
REVENUE AND EXPENSE
BUDGET x REPORT

Page 6 of 7 Pages

FEDERAL ID# 62-88888888

REPORT PERIOD 7/1/20x2 - 6/30/20x2

NonGrant

Schedule B Line Item#	SOURCES OF REVENUE	CONTRACT NUMBER GRANT PERIOD PROGRAM NAME SERVICE NAME	7/1/20x1 - 6/30/20x2		7/1/20x1 - 6/30/20x2		Quarter-to-Date	Year-To-Date	Quarter-to-Date	Year-To-Date
			MonGrant	NonGrant	MonGrant	NonGrant				
31	Reimbursable Federal Program Funds		-	-	-	-	-	-	-	-
32	Reimbursable State Program Funds		-	-	-	-	-	-	-	-
33	Total Reimbursable Program Funds (Equals Line 55)		-	-	-	-	-	-	-	-
Matching Revenue Funds:										
34	Other Federal Funds		-	-	-	-	-	-	-	-
35	Other State Funds		-	-	-	-	-	-	-	-
36	Other Government Funds		-	-	-	-	-	-	-	-
37	Cash Contributions (Nongovernment)		45,750.00	183,000.00	-	-	-	-	-	-
38	In-Kind Contributions (Equals Schedule A, Line 24)		15,448.75	61,795.00	-	-	-	-	-	-
39	Program Income		17,775.25	71,101.00	-	-	-	-	-	-
40	Other Matching Revenue		-	-	-	-	-	-	-	-
41	Total Matching Revenue Funds		78,974.00	315,896.00	-	-	-	-	-	-
42	Other Program Funds		-	-	-	-	-	-	-	-
43	Total Revenue		78,974.00	315,896.00	-	-	-	-	-	-
RECONCILIATION BETWEEN TOTAL EXPENSES AND REIMBURSABLE EXPENSES										
51	Total Expenses (From Schedule A, Line 25)		69,019.25	276,077.00	-	-	-	-	-	-
52	Subtract Other Unallowable Expenses (Contractual)		-	-	-	-	-	-	-	-
53	Subtract Excess Administration (Contractual)		-	-	-	-	-	-	-	-
54	Subtract Matching Expenses (Equals Line 41)		-	315,896.00	-	-	-	-	-	-
55	Reimbursable Expenses (Line 51 Less 52, 53, & 54) (Equals Line 33)		69,019.25	(35,819.00)	-	-	-	-	-	-
56	Total Reimbursement To Date		-	-	-	-	-	-	-	-
57	Difference (Line 55 less 56)		69,019.25	(35,819.00)	-	-	-	-	-	-
58	Advances		-	-	-	-	-	-	-	-
59	This Reimbursement (Line 57 Less 58)		69,019.25	(35,819.00)	-	-	-	-	-	-

Schedule A, Part 1

STATE OF TENNESSEE
PROGRAM EXPENSE REPORT

Page 7 of 7 Pages

CONTRACTOR/GRANTEE VOLUNTARY NOT-FOR-PROFIT ORGANIZATION

X TOTAL EXPENSES
TOTAL BUDGETFEDERAL ID# 62-88888888
REPORT PERIOD 4/1/20x2 - 6/30/20x2

CONTRACTING STATE AGENCY N/A

NonGrant

Schedule A
Line
Item# EXPENSE BY OBJECT:
CONTRACT NUMBER
GRANT PERIOD
PROGRAM NAME
SERVICE NAME7/1/20x1 - 6/30/20x2
FUND RAISING
N/A7/1/20x1 - 6/30/20x2
FUND RAISING
N/A

Quarter-to-Date Year-To-Date

Quarter-to-Date Year-To-Date

Quarter-to-Date Year-To-Date

1 Salaries and Wages
2 Employee Benefits & Payroll Taxes
3 Total Personnel Expenses
4 Professional Fees
5 Supplies
6 Telephone
7 Postage and Shipping
8 Occupancy
9 Equipment Rental and Maintenance
10 Printing and Publications
11 Travel
12 Conferences and Meetings
13 Interest
14 Insurance
15 Grants and Awards
16 Specific Assistance to Individuals
17 Depreciation
18 Other Nonpersonnel Expenses

a

b

c

d

19 Total Nonpersonnel Expenses
20 Reimbursable Capital Purchases
21 TOTAL DIRECT PROGRAM EXPENSES
22 Administrative Expenses
23 TOTAL DIRECT & ADMINISTRATIVE EXPENSES
24 In-Kind Expenses
25 TOTAL EXPENSES

1,045.75	4,183.00	-	
235.25	341.00	-	
1,281.00	5,124.00	-	
-	-	-	
27.25	109.00	-	
21.50	86.00	-	
121.50	486.00	-	
43.75	175.00	-	
22.50	90.00	-	
234.75	939.00	-	
-	-	-	
6.25	25.00	-	
-	-	-	
36.00	144.00	-	
-	-	-	
-	-	-	
65.50	262.00	-	
8.50	34.00	-	
2.50	10.00	-	
-	-	-	
590.00	2,360.00	-	
-	-	-	
1,871.00	7,484.00	-	
-	-	-	
1,871.00	7,484.00	-	
-	-	-	
1,871.00	7,484.00	-	

Schedule B, Part 1

CONTRACTOR/GRAZTEE VOLUNTARY NOT FOR-PROFIT ORGANIZATION

CONTRACTING STATE AGENCY N/A

Schedule B	CONTRACT NUMBER
Line	GRANT PERIOD
Item#	PROGRAM NAME
SOURCES OF REVENUE	SERVICE NAME

Reimbursable Program Funds:

31	Reimbursable Federal Program Funds
32	Reimbursable State Program Funds
33	Total Reimbursable Program Funds (Equals Line 55)
Matching Revenue Funds:	
34	Other Federal Funds
35	Other State Funds
36	Other Government Funds
37	Cash Contributions (Nongovernment)
38	In-Kind Contributions (Equals Schedule A, Line 24)
39	Program Income
40	Other Matching Revenue
41	Total Matching Revenue Funds

Other Program Funds

Total Revenue

RECONCILIATION BETWEEN TOTAL EXPENSES AND REIMBURSABLE EXPENSES

51	Total Expenses (From Schedule A, Line 25)
52	Subtract Other Unallowable Expenses (Contractual)
53	Subtract Excess Administration (Contractual)
54	Subtract Matching Expenses (Equals Line 41)
55	Reimbursable Expenses (Line 51 Less 52, 53, & 54) (Equals Line 33)
56	Total Reimbursement To Date
57	Difference (Line 55 less 56)
58	Advances
59	This Reimbursement (Line 57 Less 58)

STATE OF TENNESSEE
PROGRAM REVENUE REPORT
REVENUE AND EXPENSE
BUDGET x REPORT

Page 7 of 7 Pages

FEDERAL ID# 62-88888888
REPORT PERIOD 7/1/20x2 - 6/30/20x2

NonGrant SUMMARY

7/1/20x1 - 6/30/20x2	7/1/20x1 - 6/30/20x2
FUND RAISING	FUND RAISING
N/A	N/A

Quarter-to-Date Year-To-Date

Quarter-to-Date

Year-To-Date

Schedule C--Final Page

STATE OF TENNESSEE

Page 1 of 1 Pages

PROGRAM EXPENSE REPORT

CONTRACTOR/GRANTEE VOLUNTARY NOT-FOR-PROFIT ORGANIZ

FEDERAL ID#

62-888881888

X TOTAL EXPENSES

REPORT PERIOD

7/1/20x2 - 6/30/20x2

TOTAL

TOTAL BUDGET

TOTAL

DIRECT GRANT

NONGRANT/UNALLOWABLE

ADMINISTRATIVE

GRAND TOTAL

CONTRACTING STATE AGENCY

CONTRACT NUMBER

GRANT PERIOD

PROGRAM NAME

SERVICE NAME

Schedule A

Line

Item# EXPENSE BY OBJECT:

Year-To-Date

Year-To-Date

Year-To-Date

Year-To-Date

1	Salaries and Wages	205,291.00	141,006.00	38,703.00	385,000.00
2	Employee Benefits & Payroll Taxes	46,259.00	36,601.00	8,721.00	91,581.00
3	Total Personnel Expenses	251,550.00	177,607.00	47,424.00	476,581.00
4	Professional Fees	3,487.00	-	11,353.00	15,340.00
5	Supplies	15,314.00	9,415.00	3,989.00	28,718.00
6	Telephone	4,214.00	1,448.00	794.00	6,456.00
7	Postage and Shipping	1,458.00	957.00	275.00	2,690.00
8	Occupancy	8,604.00	2,957.00	1,522.00	13,183.00
9	Equipment Rental and Maintenance	9,099.00	1,516.00	331.00	11,446.00
10	Printing and Publications	12,880.00	3,653.00	5,533.00	22,266.00
11	Travel	9,254.00	-	-	9,254.00
12	Conferences and Meetings	1,238.00	3,360.00	2,572.00	7,270.00
13	Interest	-	-	-	-
14	Insurance	7,684.00	2,435.00	1,336.00	10,855.00
15	Grants and Awards	6,246.00	-	-	6,246.00
16	Specific Assistance to Individuals	-	5,432.00	-	5,432.00
17	Depreciation	12,883.00	4,428.00	2,429.00	19,740.00
18	Other Nonpersonnel Expenses	-	-	4,310.00	4,810.00
a		1,668.00	903.00	-	2,571.00
b		1,275.00	171.00	-	1,446.00
c		-	-	-	-
d		-	-	-	-
19	Total Nonpersonnel Expenses	94,804.00	36,675.00	36,244.00	167,723.00
20	Reimbursable Capital Purchases	-	-	-	-
21	TOTAL DIRECT PROGRAM EXPENSES	346,354.00	214,282.00	83,568.00	644,304.00
22	Administrative Expenses	49,601.00	34,067.00	(83,668.00)	-
23	TOTAL DIRECT & ADMINISTRATIVE EXPENSES	395,955.00	248,349.00	-	644,304.00
24	In-Kind Expenses	-	61,795.00	-	61,795.00
25	TOTAL EXPENSES	395,955.00	310,144.00	-	706,099.00

Revised 10/31/97